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Financing Public Education *in* Mississippi

Brief Report of a Study of
State and Local Support of
Mississippi's Schools

by

WILLIAM P. McLURE



BUREAU OF EDUCATIONAL RESEARCH

University of Mississippi

University, Mississippi

June, 1948

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WILLIAM P. McLURE

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and Associate Professor of Education
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FOREWORD

The School of Education, through the Bureau of Educational Research, entered into a formal agreement with the Mississippi Education Association on June 1, 1947, for a cooperative study of the financial support of Mississippi's public elementary and secondary schools. The agreement provided for a joint responsibility in financing the cost of the study.

The first report of this study was prepared in December, 1947, and published under the title "Let Us Pay For The Kind of Education We Need." The present report, the second volume on this study, has been prepared for the purpose of submitting the findings of further research on possible simplification of the finance plan as proposed in the first report. In addition, this volume presents a tentative draft of possible legislation for improving the financial support of Mississippi's schools.

WILLIAM P. McLURE

TABLE OF CONTENTS

<i>Chapter</i>	<i>Page</i>
I. PAST AND PRESENT STATUS OF SCHOOL SUPPORT.....	1
Pre-Depression to Pre World War II.....	1
Trend in School Expenditures Since 1940.....	2
From 1940 to 1945.....	2
From 1940 to 1948.....	3
School Money: Sources and Distribution.....	3
Local Funds.....	3
State Funds.....	4
Federal Funds.....	4
Mississippi's Ability and Effort to Support Schools.....	5
II. EDUCATIONAL RETURNS FOR THE MONEY SPENT.....	7
Description of Education Observed in More Than 100 Mississippi Schools	8
III. MAJOR HANDICAPS IN PRESENT SUPPORT OF SCHOOLS	12
Handicaps in Rural Areas.....	12
Handicaps Arising from Sparsity of Population.....	12
Handicaps Arising from too Many Small School Districts.....	15
Handicaps Because of Less Wealth in Proportion to the Number of Children.....	17
Handicaps Because of Poor Roads.....	18
Major Handicaps of Financing Schools in Mississippi's Cities.....	18
Handicaps in Financing Schools Common to Cities and Rural Areas	20
Present Method of Distributing State Aid.....	20
Present Methods of Determining Local Share of School Support.....	21
Audit and Budget Control.....	21
IV. AN ALTERNATIVE PLAN OF FINANCING MISSISSIPPI'S SCHOOLS	23
Recommended Foundation Program.....	23

TABLE OF CONTENTS—(Continued)

<i>Chapter</i>	<i>Page</i>
Method of Measuring the Educational Need of Each School System for Current Expenses (Item 1).....	24
County School Systems.....	24
Separate School Districts.....	25
Line Schools.....	27
Method of Determining Local Funds Required Toward Support of Foundation Program.....	27
Method of Distributing State Funds for Support of Current Expenses of the Foundation Program.....	29
Capital Outlay and Debt Service.....	30
Special Services.....	31
The County Superintendency.....	32
Estimated Costs of the Recommended Program.....	33
 V. CONTENT OF LEGISLATIVE ACTS TO INAUGURATE THE FINANCE PLAN OF THIS STUDY.....	 36
Tentative Draft of a Bill for Current Expenses of the Foundation Program	36
Elements of Legislation for Capital Outlay Costs.....	41
Elements of Legislation for Special Services.....	43
Elements of Legislation for Administrative Allowances.....	44
 VI. APPENDIX	
Calculation of State and Local Funds Based on Proposed Finance Plan	45

TABLE OF TABLES

<i>Table</i>	<i>Page</i>
I. Rural Schools Classified According to Size.....	16
II. Sparsity Factor for Counties of Varying Sparsity of School Population	25
III. Proposed State and Local Funds for Current Expenses in 1948-49	48-63
IV. Measure of Local Taxpaying Ability.....	64-71

TABLE OF CHARTS

<i>Chart</i>	<i>Page</i>
1. Average Cost of A Dollar's Worth of Education in the Rural Areas of Mississippi.....	14
2. Typical County With Small School Tax Districts.....	19
3. Same County With Improved School Tax Districts.....	19

CHAPTER I

PAST AND PRESENT STATUS OF SCHOOL SUPPORT

This study has analyzed the trend of school expenditures in Mississippi for the period of the past twenty years. This period covered two decades that may be considered as having the most violent fluctuations in the economy of this country of any similar length of time. There were the lush pre-depression years of the late twenties, the depression, the return to normalcy in the late thirties, the war years of 1940 to 1945, and two postwar years. During these decades there were two brief periods when the taxpayers' dollar had about the same purchasing power for education, 1929-30 and 1939-40. Therefore, the expenditures for schools in 1930 and 1940 were considered bases from which to make comparisons of the depression years and of the past eight years.

PRE-DEPRESSION TO PRE WORLD WAR II

In 1929-30 Mississippi spent \$14,763,393 for the operation of its elementary and secondary schools. Thirty-six per cent of this amount came from state taxes and sixty-four per cent came from local property taxes. The depression following the year 1930 caused a reduction in school funds. The low point came in 1932-33 when the funds amounted to slightly over ten million dollars. Following that year there was a gradual upturn in expenditures. By 1940, generally considered the last normal year before the war, the total expenditures had reached \$14,368,174. And the educational load (enrollment and transportation) was only slightly larger that year than it was in 1930. It was not until 1942, after the effects of the war had set in, that the expenditures exceeded the 1930 level.

It is interesting to note that local property assessments amounted to 740 million dollars in 1930, 575 million in 1940, and 686 million in 1946. It is also interesting to note the shift from 1930 to 1940 in percentages of state and local school taxes. Forty-five per cent of the funds in 1940 came from state taxes, and fifty-five per cent came from local property taxes. In other words, during the 1930's that part of the financial support for schools which came from local taxes de-

creased 14%. At the same time assessments on which these taxes were levied decreased 22%. This means that in 1940 local property was carrying less tax burden for schools than was the case in 1930. The conclusion to be reached from this study is that the schools in 1940 had hardly recovered from the effects of the depression before the inflationary effects of World War II set in.

TREND IN SCHOOL EXPENDITURES SINCE 1940

The next problem of interest in this study was to analyze the financial condition of the schools since 1940. How well has their financial condition enabled them to weather the storms of these years? To answer this question one must take into consideration the declining purchasing power of money on which the schools had to operate and the change in educational load.

From 1940 to 1945

In 1945 the total operating expenditure of the schools amounted to \$22,036,142. This amount was 55 per cent greater than the corresponding figure of 1940. Enrollment declined 4 per cent during these years, but this was more than offset by the increase in transportation cost. Therefore, the question remains, could the schools in 1945 purchase as good education with 22 millions of dollars as they were able to purchase in 1940 with 14 millions? The answer is *No*. The cost of living of teachers and other personnel, transportation and other expenses were at least 60 per cent higher at the end of this period. And it is noted that the expenditures increased only 55 per cent. Moreover, these statistics do not tell the whole story. Schools would not have held their own during those years with 60 per cent increase in funds. There is a well-known economic law that when costs of living rise people in the lower income brackets suffer more than those in higher brackets. The reason for this is that those in the former group spend most of their income for necessities of life. And if the income of all brackets increases in the same proportion as cost of living increases, those in the lower brackets continue to have less margin between necessities of life and savings than do persons in the higher income brackets. When it is realized that the teachers in 1940 were in lower income brackets than other professional workers with comparable training and standard of living, it becomes clear why they were in worse condition relatively in 1945. It is understandable why many of them were forced to leave the teaching profession during those years for purely economic

reasons. Added to this condition was the manpower draft of the war which further depleted the ranks of the teaching profession. Then there were shortages of all kinds, books, supplies, laboratory equipment. Recognizing that the war brought about conditions which the schools could not have overcome entirely with extra money, it is estimated that an increase of 85 per cent was needed to maintain their status of 1940 as best possible under the conditions prevailing in 1945. This means that they should have had 26 million dollars that year instead of 22 million which they received.

From 1940 to 1948

This year, 1947-48, the total operating expenses of the schools amount to slightly over 30 millions of dollars, 110 per cent greater than the figure of 1940. The cost of living today is higher than in 1940. The United States Bureau of Labor Statistics shows that the average consumer price index went up 59 per cent; the retail price index went up about 80 per cent; and the average annual wages for each full time employe in private industry went up about 85 per cent. Since 85 to 90 per cent of most school budgets is spent for personal services, school funds should have increased at least as much as the average annual wages of employes in private industry. This increase, 85 per cent, still would not give the teachers as much "take home" pay, on the average, as they received in 1939-40 because of the present federal income taxes to which they were not subject in that year. Add to this the fact that schools are forced to spend some extra funds to begin taking care of the tremendous backlog of needed repairs and equipment which accumulated during the war and one sees that the schools this year are little, if any, better off financially than they were in 1940. This analysis does not take into consideration the cost of an acceptable program which by all standards did not prevail for 80 per cent of the children in 1940.

SCHOOL MONEY: SOURCES AND DISTRIBUTION

The sources of funds for schools are taxes, tuition, income from sixteenth section lands, federal aid, gifts, and income from such activities as cafeterias, athletics, school plays, and P. T. A. contributions. Taxes constitute by far the major sources.

Local Funds

Tax moneys collected by the county or the city are called local funds. These funds are derived from taxes on property (real estate,

personal, and public utilities) and the poll tax. Schools in the county systems receive their local funds in two ways, from tax levied uniformly on all property of the county, and from tax levied on property within the individual school district. Schools in the separate districts (mostly cities) receive their local funds from tax on property within the entire separate district.

State Funds

Tax moneys collected by the state government are called state funds. Every two years the Legislature appropriates a definite amount of money out of the state treasury to be distributed to the schools during the succeeding biennium (two years). Occasionally in a special session the Legislature makes an additional appropriation, as in the special session of 1947 when it appropriated \$5,000,000 for 1947-48. This sum, added to the regular annual appropriation of \$11,500,000, increased the state funds to \$16,500,000 for this year.

At the time of making each appropriation the Legislature included in the law the provision that one-half of the state funds were designated as "per capita" funds and the other one-half as "equalization" funds. The law specified that the "per capita" funds were to be distributed to schools systems according to the number of educable children (ages 6 to 21) therein. The law specified that the "equalization" funds were to be spent according to methods set up by the State Board of Education to assist the poorer counties and separate districts to maintain minimum standards prescribed by this board. At present there are 64 counties and 13 separate school districts receiving equalization funds in addition to per capita funds. Before these counties and separate school districts receive approval for equalization funds they must submit a proposed budget (plan showing amount of money needed) to the State Board of Education. This budget shows the amount of local funds expected, the amount of state per capita funds to be received, and the amount of equalization funds requested. The State Superintendent of Education either approves the equalization funds requested, reduces them, or increases them, according to the total amount of funds available and the needs of the local school system with respect to standards set up by the State Board of Education.

Federal Funds

Federal funds are received mainly by schools for (1) special vocational work such as agriculture, home economics, and diversified occu-

pational training, (2) school lunch programs, and (3) special emergency funds for schools located near war plants or military centers. The total amount of these funds is relatively small.

MISSISSIPPI'S ABILITY AND EFFORT TO SUPPORT SCHOOLS

The ability of Mississippi, or any state, to support any given program of education depends on (1) the wealth and income of its residents, (2) the ability of the state to tax this wealth and income, (3) opportunities for taxing wealth and income of non-residents, and (4) the number of children and the conditions under which they are to be educated. The first three items taken together constitute the tax-paying capacity of the state. It may be observed that great wealth and high per capita incomes may exist, but unless the state can develop a successful system of taxing this wealth and income it has little tax-paying capacity. The taxpaying capacity of a state is increased when it can levy taxes that are shifted to residents of other states. For example, residents of Alabama who purchase oil produced in Mississippi pay the same severance tax on such oil as that paid by the residents of Mississippi since this tax is passed on to the consumer.

This study has not attempted to explore the absolute taxing capacity of the State for the support of education. No study is available to throw light on this problem. However there are some valid measures of wealth among states that give us reliable indications of Mississippi's ability. Knowing the number of children to be educated, one good measure of a state's ability to support education is the amount of its income as indicated by the amount of federal income taxes paid by its residents. By this measure Mississippi has the least ability of all the states. In 1940 the income per child 5-17 years of age ranged from a high of \$4,626 in California to a low of \$693 in Mississippi.¹ The average for the nation was \$2,539. In other words in that year Mississippi's ability was 27 per cent of the national average. In 1945 the income per child ranged from a high of \$9,009 in California to a low of \$2,067 in Mississippi.² That year the average for the nation was \$5,372.

An examination of the efforts of the various states shows that in 1940 Mississippi was spending 3.41 per cent of her income on education. At that time there were only eight states making a greater effort.

¹Norton, J. K., and Lawler, E. S., *An Inventory of Public School Expenditures in the United States*. American Council on Education, 1944.

²NEA Research Bulletin, *Statistics on State Progress in Public Education*, Volume XXV. No. 4. December, 1947.

During that year she would have had to spend 8.86 per cent of her income to have financed her schools at the national average. From 1940 to 1945 Mississippi slipped from ninth place among other states in effort to twenty-fourth place. In the latter year she was spending 1.67 per cent of her income on education. During those five years Mississippi's ability increased three times while her effort declined in half. It must be pointed out, though, that the effort of all states declined during the same period from a national average of 2.57 to 1.59 per cent. Mississippi just declined somewhat faster than the others, until she reached a standing of average effort. Perhaps a better way of stating the changes in Mississippi's relative effort and ability to support education from 1940 to 1945 is that during those years her income increased faster than the national average but she failed to spend enough more money on schools to keep her relative position of 1940 among other states in terms of effort. Considering the increases in educational expenditures in all states since 1945 there are indications that Mississippi's relative position in terms of effort has declined still further to a place slightly below average.

CHAPTER II

EDUCATIONAL RETURNS FOR THE MONEY SPENT

The citizens of Mississippi, as in any state, are vitally interested in obtaining the best quality of education possible for the money spent on this service. The schools belong to them. The opportunity of their children is at stake. Moreover the general welfare of all citizens is at stake. Therefore it is proper and desirable that they show an active interest in the educational returns for the money spent on their schools.

Wherever citizens express such interest in education they take an active part in shaping its purposes and general performance. The school then is not set off on a hill to itself with a narrow purpose of teaching only reading and writing to the children who attend it. It becomes a part of the community. With the help of the citizens the school is able to broaden its program and to do a better job of educating the children with the money on which it has to operate. Moreover the school can increase its educational returns by making its facilities available to the adults. The library can be made available to adults at very little, if any, additional cost. It is generally recognized that schools cannot provide the most efficient educational returns unless the citizens have a favorable attitude toward education. Furthermore this attitude must be more than a friendly gesture. Citizens must be so alert to their own problems of daily living that they can pass intelligent judgment on what constitutes good education for their children. *Citizens must look less at schools today in terms of schools they attended and more at the characteristics of modern schools facing problems of modern life.*

Teachers and pupils have their responsibilities for improving the efficiency of the school. Teachers can continue to study and to grow professionally. Life at school for the pupils is more than the acquisition of skills and knowledge, important as these are. The experience of living together involves learning to get along with others, developing wholesome attitudes and good behavior, acquiring values necessary for democratic living. This experience can become broader and richer when parents, teachers, and pupils bring their efforts to bear cooperatively.

The discussion thus far has been concerned with getting the *best* returns out of what we have to work with. It is known that even after this is done, the kind of education that children get is closely related to the amount of money spent on them. Schools that spend little money on pupils usually have unattractive buildings that are often uncomfortable, unsafe, or poorly suited to needs of children. There are few books to supplement the state-adopted texts. Teaching supplies and equipment are scanty. There are too few well qualified teachers because of limited funds for paying adequate salaries. The teaching is often poor. The school program consists of little beyond the 3 R's poorly taught. There are few activities which contribute to the development of good citizenship.

Where schools spend more money on their students there is a corresponding improvement in conditions throughout the schools and community. There are better buildings, more attractive classrooms, more books, more teaching equipment, better laboratories, better shops, more useful activities engaging the pupils and teachers, and better teaching. Usually the pupils show evidence of more *interest* in school and more *purpose* in what they are doing. The community shows evidence of more interest in what goes on in the schools.

DESCRIPTION OF EDUCATION OBSERVED IN MORE THAN 100 MISSISSIPPI SCHOOLS

The technical report of this study entitled *Let Us Pay For The Kind of Education We Need* includes a detailed description of three groups of schools in Mississippi. The first group consists of schools spending on the average \$50 a year for each elementary child and \$87 for each high school pupil. This group does not include schools spending less than \$30 for each elementary child and \$52 for each high school pupil. The second group consists of schools spending on the average \$80 a year for each elementary child and \$138 for each high school pupil. The third group consists of schools spending on the average \$100 a year for each elementary child and \$173 for each high school pupil. This third group is the highest expenditure group in the State.

Information for this description was gathered by a research group who visited more than 100 Mississippi schools of all types. The schools were checked on nearly 200 practices generally recognized as essential to good education. Information was supplied by superintendents, principals, teachers, pupils, and janitors. In addition to this in-

formation, direct observations of the research groups were recorded. The present report gives only a brief summary of the description as found in the first report.

The practices were described in detail in the first report under four main headings:

- I. Classroom Instruction (what they teach, how well they teach, what they have to teach with)
- II. Special Services for Pupils (records, attention to pupils' abilities, health)
- III. Educational Leadership (how well schools are organized, how well they are supervised, how well they plan for their needs, how well the control of schools operates for democratic home rule, how much influence the schools have in the community), and
- IV. Physical Facilities and Business Management (condition of present sites and buildings; to what extent special rooms exist for music, art, cafeterias, health, shops, laboratories; quantity and condition of supplies and equipment; how well new schools are planned).

The three groups of schools (\$50, \$80, and \$100) were described according to how well they were carrying out 153 practices under the above headings. The efficiency of the school on each item was judged *none, little, some, much, or very much*. It was clear from this study that a school of minimum acceptable efficiency will require an average expenditure of \$80 per elementary child and \$138 per high school pupil. A reasonably adequate program will cost \$100 and \$173 respectively.

Within recent months many laymen have been heard to express willingness to pay more taxes for the support of education if they could be assured that such increase would yield reasonable educational returns. The conclusions to be reached from this study are that such returns would be forthcoming. However a word of caution must be added. The layman may be expecting too great a return for the amount of increased funds under consideration. With the exception of 1947-48, the average annual increase in school support has not been sufficient to keep up with inflation and to allow noticeable improvements in general. The general expenditure level of schools in Mississippi is so low that a tremendous increase in funds (practically double) is necessary to

put the whole system in fairly acceptable working condition. The school situation may be compared to that of an automobile in need of four new tires, engine repairs, and painting. The owner does not waste money by adding only one new tire, making a partial tune up of the engine, or doing a rough job of hand painting. However, he does not have a machine for acceptable performance until he spends enough money to add four new tires, a thorough engine overhaul, and a paint job of pleasing value.

To summarize this description, as citizens spend more money on their schools they may expect corresponding improvements in education. Certain conditions will show immediate improvement. Others will not become very noticeable until rather large increases are made. In terms of what the schools are doing at present the following statements describe the performance of the average \$80 school: (The \$50 schools are poorer, and the \$100 ones are better).

1. Teaching methods are reasonably up to date.
2. There is much planning of instruction in such way that pupils learn more useful knowledge.
3. The essentials, commonly called the 3R's, are taught better and in more interesting ways.
4. There are more of other things for pupils to study and learn, such as music, art, science, vocational work.
5. There are more activities in which pupils have a chance to live as good citizens, to develop their personalities. So-called "extracurricular" activities are on the way to becoming worthwhile "curricular" activities.
6. Pupils receive more individual attention for the development of their interests and abilities.
7. More pupils graduate from high school. (It is estimated that not more than 25% of Mississippi's white children entering the first grade graduate from high school; for the colored children not more than 5%.)
8. The health and recreational welfare of pupils receive considerable attention, although not adequate.
9. Buildings show improvement over schools on lower expenditure levels, but they are not found to be satisfactory in com-

fort, attractiveness, and suitability for different ages of children until citizens are able to afford each year at least \$100 for each elementary child and \$173 for each high school pupil.

10. Schools on this level can afford to employ teachers with degrees and pay an annual salary of \$2,000, with one teacher for each 30 elementary pupils, one teacher for each 22 high school pupils, and additional funds for transportation and supplies.
11. This expenditure level is considered the minimum for placing the teaching profession in position to attract young people into it and to enable those already in it to improve their training.
12. Some funds are available for the purchase of more library materials, supplies, and equipment essential to good schools.
13. There is greater efficiency in the operation of the schools. Among the schools studied, districts were better organized, school plants were better planned.
14. Schools on this level begin to help citizens work together in many ways of improving the community.
15. The citizens of the community show evidence of thinking of the school as a place where they too may improve their education. Occasionally in the afternoons and evenings citizens use the school's library, shop, gymnasium, auditorium, classrooms, for all kinds of activities. (This practice is much more prevalent in communities of higher school expenditures).

CHAPTER III

MAJOR HANDICAPS IN PRESENT SUPPORT OF SCHOOLS

The major handicaps of financing schools in Mississippi are as follows: (1) Sparsity of population in the rural areas, (2) Too many small school districts, (3) Lack of wealth of many areas in proportion to the number of children, (4) Poor roads, (5) Rapid population shifts to cities, (6) Lack of special services, (7) Lack of objective basis of determining state funds in accordance with sound principles of local ability and equalization, (8) Need of a comprehensive plan for state assistance to local school systems for building costs, (9) Restrictions of state audits and pre-budgetary controls on the operation of home rule.

HANDICAPS IN RURAL AREAS

The major handicaps of financing schools peculiar to rural areas are those arising from sparsity of population, too many small school districts, lack of wealth in proportion to the number of children, and poor roads.

Handicaps Arising from Sparsity of Population

Children living in rural areas must either be transported at public expense, or schools must be provided within walking distance. In the latter case the schools will be too small for the most economical operation. In terms of the quality of education that can be given a child, small schools are more expensive than large ones. And when schools are too small rich opportunities cannot be provided children except at exorbitant cost. Experience throughout Mississippi shows that elementary schools of less than 305 pupils are more expensive than normal. High schools with fewer than 685 pupils are more expensive than normal. The smaller they are the greater is the added expense.

The reason for the extra per pupil cost in small schools is readily understood. Education is carried on in groups of children organized by grades or subjects. A teacher is required for each of these groups. A teacher costs as much whether 15 pupils are present or 25. Consequently, the smaller the school the smaller is the average size of

teaching groups and the greater is the average cost for each pupil. For example, in elementary schools of 50 pupils the cost is 64 per cent greater on the average throughout the State than the cost of 50 pupils in a school where the enrollment is 305 or more. In other words the cost of 50 pupils in the small school would be as much as the cost of 82 pupils under normal conditions. The average extra cost for each pupil in small schools decreases fast as the enrollment goes up. To illustrate this point, the average cost above normal for each pupil in small elementary schools of a few selected sizes is as follows: 100 pupils, 36 per cent; 150 pupils, 18 per cent; 200 pupils, 9 per cent; 250 pupils, 4 per cent; 305 or more, no extra cost.

The same principle applies to small high schools, although the figures are different. The average cost above normal for each pupil in small high schools of a few selected sizes is as follows: 50 pupils, 80 per cent; 100 pupils, 58 per cent; 200 pupils, 24 per cent; 300 pupils, 12 per cent; 400 pupils, 6 per cent; 685 pupils or more, no extra cost.

Transportation cost is an extra expense, yet an essential one. It is clear that if children are transported farther there will be fewer small schools. On the other hand there will be more transportation. In most rural areas children live so widely scattered as to make it impossible to transport them far enough so as to have all schools large enough for normal operating efficiency, especially high schools. Where roads are good, high school pupils may be easily transported considerable distances. Even under these circumstances there still will be some schools smaller than normal. Taken together, the extra expenses of small schools and transportation are essential costs of education resulting from sparsity of population. If a fair provision is not made for these extra costs, children living in such areas will have the quality of their education lowered accordingly. More than that, these extra costs vary from county to county. And unless a fair accounting is made of them, the children of some counties may be penalized while others may be unduly rewarded.

One of the main tasks of this study was to get a fair measure of the extra costs on which each county could be expected to overcome the handicaps of having children living under widely scattered conditions. As already explained, these handicaps cost money. They must be paid for as "extra" necessities, or the quality of education will be lowered. Therefore, the average cost of any given education for each pupil varies from county to county. A dollar will buy less education in places

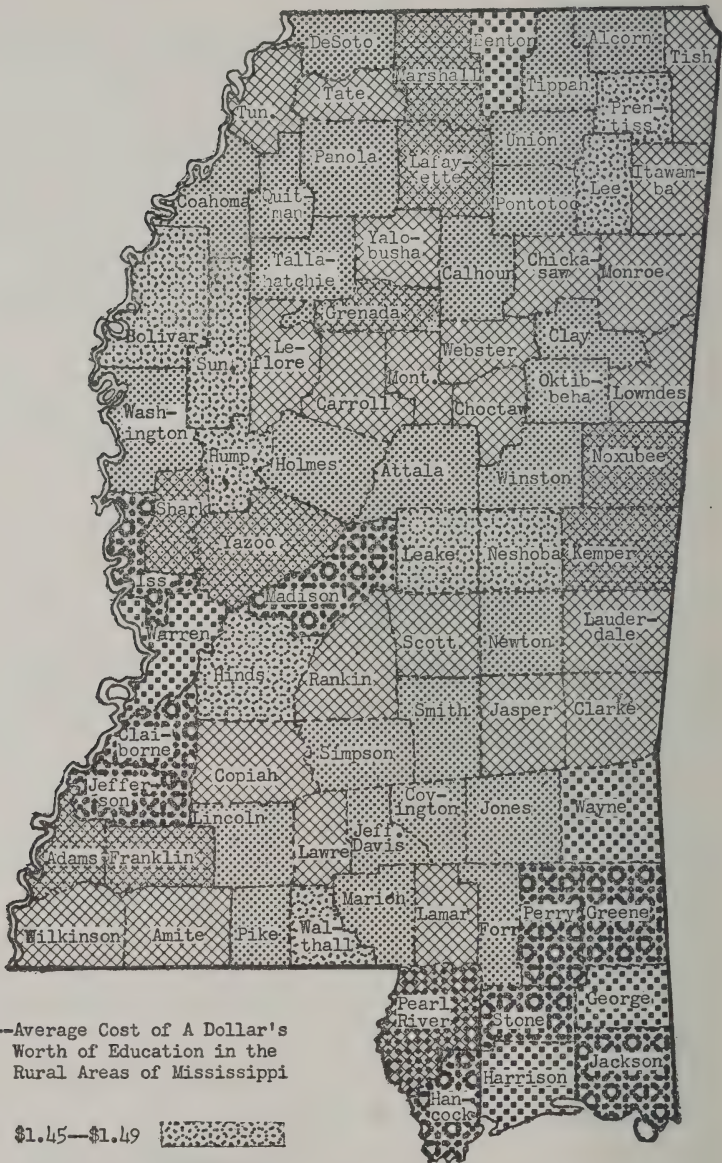


Chart 1:--Average Cost of A Dollar's Worth of Education in the Rural Areas of Mississippi

Legend:

\$1.45--\$1.49		\$1.70--\$1.74	
1.50-- 1.54		1.75-- 1.79	
1.55-- 1.59			
1.60-- 1.64			
1.65-- 1.69			

where children live widely scattered than it will buy for the same number of children living within walking distance of school. If there are enough children within walking distance of school to have the most economical size, then the greatest educational returns possible may be expected from each dollar.

Some idea may be gained from Chart 1 of the amount by which sparsity of population increases the cost of any given education in the rural areas of Mississippi. All cities having 2500 population or more are called urban. Therefore, *rural areas* mean open country and villages of less than 2500 population for each county. Each county is designated with a screen to show the average cost of a dollar's worth of education. A dollar's worth of education is the educational return that can be expected per dollar in places that have enough children within walking distance of school of normal size. It is noted that the most sparsely settled counties would require \$1.79 per child to obtain the same educational results as could be obtained in the least sparsely settled one for \$1.45, or as might be had under normal circumstances for \$1.00. These figures are based on better consolidation of more small school districts. Some counties have so many very small schools that the estimates shown here for average costs would not be adequate to provide their children with comparable advantages unless better consolidation were put into effect.

Handicaps Arising from too Many Small School Districts

There are 885 separate tax districts in the counties, excluding 101 separate school districts, or an average of 10 to each county. About one-third of them collect less than \$500 each in school district taxes. The boundaries of many of these districts have changed very little since early days when public education for most children was supposed to end about the eighth grade. On the other hand the present boundaries of many districts are the results of consolidation.

One observes in Table I that Mississippi has a relatively large number of small schools. Over two-thirds of the white elementary schools have fewer than six teachers. Most of these have eight grades instead of six. Ninety-five per cent of the colored elementary schools have fewer than six teachers.

Over half of the white high schools have fewer than six teachers. Only 10 per cent have more than ten teachers, enough to offer economically the very minimum type of program needed. Data were not avail-

TABLE I—RURAL SCHOOLS CLASSIFIED ACCORDING TO SIZE

Type	<i>Elementary Schools</i>			<i>High Schools</i>		
	Number	Number	Number	Number	Number	Number
	With One Teacher	With 2-5 Teachers	With More Than 5 Teachers	With Fewer Than 6 Teachers	With 6-10 Teachers	With More Than 10 Teachers
White ———	106	609	282	270	176	49
Colored ———	1,949	1,097	142	171*	34**	29***

* Fewer than 50 pupils

** 50-100 pupils

*** More than 100 pupils

able to obtain accurate information as to the number of teachers for colored high schools. Therefore these schools were grouped according to sizes in terms of number of pupils. It is noted that 88 per cent of these schools have fewer than 100 pupils.

It is pointed out that for most economical operation, high schools should have approximately 700 pupils and elementary schools about 300. This does not mean, however, that the factor of maximum efficiency should be the sole basis of forming school districts in rural areas. In terms of the number of children per square mile and the distance required for transportation, few rural areas could approach these sizes anyway. Furthermore as small schools are consolidated into larger ones the net savings are not altogether the amounts saved through establishing more economical size schools. In order to have larger schools more transportation will be required. In some cases the additional transportation will be relatively small. In others this increased cost would be greater than the savings resulting from increased school size. However, on the average throughout counties the net saving to be expected from further consolidation would be substantial, although not so large as is generally believed. The protagonists of consolidation, by and large, have an even more valuable argument than economy. It is the opportunity afforded thereby for providing children a broader and richer education.

Rural schools are in great need of broader and richer opportunities for boys and girls. These schools not only have the responsibility for educating children for rural life. They must prepare young people for living in the cities. Such opportunities can be provided economically only in schools considerably larger than the present average size

in these areas. The rural schools of Mississippi are the ones in greatest need of better buildings and more equipment. The costs of adequate buildings and equipment, like those of operation, are much more economical where the schools are large.

The evidence of this study shows that the people of the rural areas are in position to make far reaching improvements in the re-organization of their school districts. Before launching building programs, many communities should study their districts very carefully, or they may soon discover their lack of vision in planning. Most school districts were organized in horse-and-buggy days when roads were poor, travel slow, and communities small and isolated. Modern transportation facilities and better roads have brought people into membership of larger communities. That which was once a community is today only a neighborhood. In terms of the most efficient school organization a neighborhood is frequently large enough for an elementary school, or for part of the elementary grades. A community generally will include several neighborhoods and is more suitable for a high school, and often some elementary grades. The high school center should be the core of the school district. Whatever outlying elementary schools might be maintained should be part of the district to which they send their high school students. The high school principal (called superintendent in Mississippi) should be responsible for supervising the outlying elementary schools of his district as well as the central school. This type of central rural school district, found in Mississippi in few numbers as the special consolidated district, has much to commend its use by states that have developed it.

Handicaps Because of Less Wealth in Proportion to the Number of Children

One of the reasons why rural schools are poorer than city schools is that it costs more to provide a given education for a rural child. It has been pointed out already how the costs vary from county to county. Too, there are usually more children in rural areas than there are in cities in proportion to the amount of wealth available for school taxes. The solution to this problem will be found in more help from the state at large in assisting all areas to maintain adequate minimum standards. The State is already doing this in large measure. Ways in which this problem may be improved are discussed in the next chapter in connection with the plan for financing schools.

Handicaps Because of Poor Roads

Mississippi has an excellent system of arterial roads. Her greatest need now is to develop and improve feeder, or farm-to-market, roads. It is very important that long-term plans for road improvements in every county recognize the needs of schools. There should be an exchange of information between the county superintendent's office and the highway department concerning trends in population, location of school centers, improvement of school bus routes, and other matters of mutual interest. Good roads, well planned, are as essential to good schools as to the general welfare of rural areas. The development of either better organized school districts or better roads cannot wait entirely upon the other.

MAJOR HANDICAPS OF FINANCING SCHOOLS IN MISSISSIPPI'S CITIES

Cities, too, have their special problems in financing schools. Like rural areas, they have to operate schools along community lines, especially in large cities. Population often concentrates and shifts more rapidly in cities than in rural areas. Most cities have suburban communities of rapid growth. In addition there are fringe areas outside corporate limits. If such areas are within a county school system separate from the city, the provision of education for children residing there often presents handicaps. At present if these children attend city schools they are "outsiders" and must pay tuition, or the county pays it for them. The citizens of these areas do not have the feeling of belonging to the school community of their children's attendance. These outside or transfer pupils themselves often lack the sense of "belonging" that characterizes other students. Transfer pupils of any consequential number increase the problems of operating schools in cities. Long-term planning is handicapped. Tuition payments are seldom as large as the average per pupil cost. Moreover if such payments are adequate the uncertainty of keeping these pupils is a problem.

The solution to this problem of children living in fringe areas around cities cannot be solved by the cities alone. *The problem of school district reorganization must be studied cooperatively by county and city school systems.* Some idea of the results to be achieved from a county-wide study of this nature is shown in Charts 2 and 3. Chart 2 represents a typical county with many small school districts that have just "grown up" through the years without much planning. It is noted that the average city has a "wall" around it through which

few transfer students enter from the county. There is an area (shown in white) around the city that logically should be a part of the city school community.

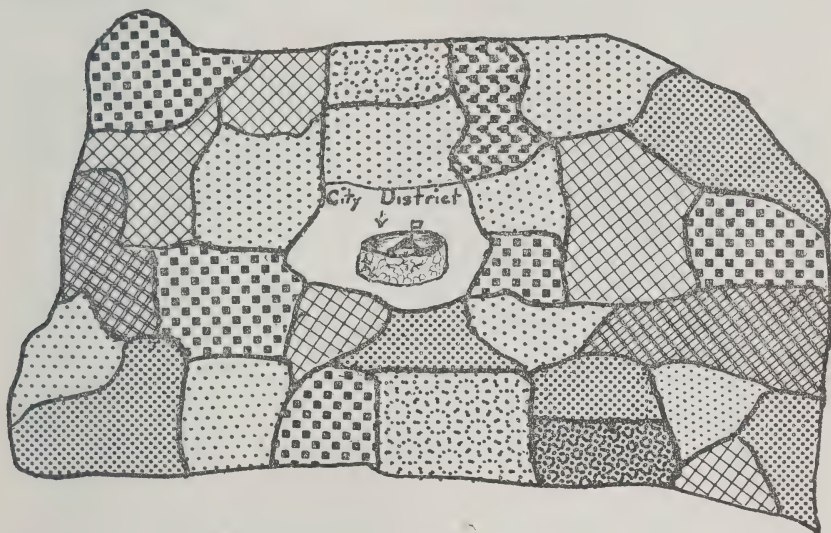


Chart 2:—Typical County With Small School Tax Districts

Chart 3 represents the same typical county after reorganization of its school districts. It is noted that the "wall" around the city has disappeared. The city district reaches out to include such rural terri-

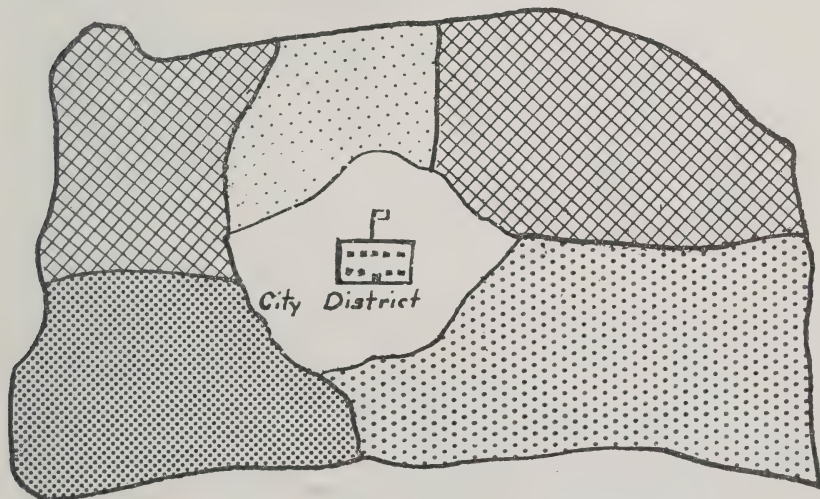


Chart 3:—Same County With Improved School Tax Districts

tory as can be served better educationally as a part of the city rather than as a part of the county system. Within the county system there are fewer and better organized school districts with each one centered around a high school (or a 12 grade school) and possibly containing some outlying elementary schools.

Another handicap of special importance is that most city school districts in Mississippi are too small to provide all the necessary special services. Modern schools need the services of several highly trained specialists to work with principals and teachers. These services include guidance, psychological service, health, attendance, special training for physically and mentally handicapped children, adult education, cafeteria service, vocational work, and general supervision of instruction. The schools of Mississippi have practically none of these services. The cost of an adequate staff of highly trained persons in these special fields would be prohibitive in all except two or three of the largest cities. The only possibility of offering them economically is through cooperative arrangements between county and city school systems.

HANDICAPS OF FINANCING SCHOOLS COMMON TO CITIES AND RURAL AREAS

There are other handicaps in financing schools, largely common to both city and county school systems.

Present Method of Distributing State Aid

As was pointed out in Chapter I, the legislative appropriation for schools includes the provision that one-half of the state funds shall be distributed to local school systems according to the number of educable children (ages 6 to 21). This method was a fairly good one at the time of its inauguration some fifty years ago. Conditions have changed during these years. Some school systems have a much smaller percentage of their educable children actually in school than other systems have and therefore are unduly rewarded by this method. However, this method does have the advantage of being objective. Any superintendent can estimate far in advance of each succeeding year the amount of funds he can expect from this source. This cannot be said of the equalization funds. The methods of distributing these funds are determined by the State Board of Education and are subject to change and modification. Furthermore 88 separate school and 18 county school systems cannot qualify for equalization funds. This study has found that the disadvantages of the present methods can be improved. All state funds,

except a few special appropriations, can be distributed on a comprehensive equalization basis that includes all school systems.

Present Methods of Determining Local Share of School Support

Under the present regulations of the State Board of Education any school system that receives state equalization funds must levy a tax of ten mills on assessed value of property. It is generally known that there are considerable variations in rates of assessment among counties in Mississippi. The State Tax Commission is active in bringing about more equitable assessments between counties. However, the ability of the Commission to accomplish this purpose is limited by lack of authority to set up scientific methods of assessing property within counties. An equitable assessment situation is very essential because of the importance of the local property tax in the exercise of home rule. When unfair assessments are made, property owners often lose interest in the financial needs of schools, and other governmental agencies, not so much from the burden of their taxes as from the fact that they are assessed at a higher rate than their neighbors.

Insofar as the effect of assessments upon state aid is concerned, the importance of fair assessments is that the *average assessment* of each local school system must be considered in its proper relationship to the *average assessment* in all other local school systems. Therefore, under such circumstances, counties with low assessments relative to true values are rewarded with more state aid for schools. They might be expected to resist raises in assessments because they would receive correspondingly less state aid.

There are methods of determining the local ability to support schools that are fairer than the method of using a flat tax rate on assessments. One method that has been found to work successfully in other states has been developed for Mississippi and is explained in Chapter IV.

Audit and Budget Control

One of the disturbing influences today in the operation of home rule of schools is the extension of an unwarranted amount of state control over the school budget. The people have lost most of their former popular control, especially in school systems receiving equalization funds. It is a rare occurrence anywhere for a board of education to submit a budget to the people for their final approval. In many parts of the country it is common practice for local boards of

education to submit annual budgets to the people of their systems for final adoption.

In Mississippi school boards in systems receiving only per capita funds have authority to make final approval of their budgets, although they could submit them to the people for final adoption. In systems that receive equalization funds the function that boards of education exercise in approving the budget is largely perfunctory. Final approval is made by the State Board of Education through the State Superintendent. All boards of local school systems should be responsible for preparing their own budgets, but they should be expected to develop a large participation of the public in the formulation and oversight of the budget. Central authorities should have the power to hold these local boards accountable for good budgetary procedures. But the central power should be of such nature as not to interfere with local home rule except where obvious violations of efficient administration appear. Furthermore central power of any kind should neither hinder the development of popular controls of the people who are closest to the schools, nor should it become a crutch for weak local leadership to lean upon. The State Superintendent of Schools should exercise general oversight of all local budgets for two purposes only: (1) to insure proper execution of minimum requirements established by law, and (2) to provide leadership through suggestions.

CHAPTER IV

AN ALTERNATIVE PLAN OF FINANCING MISSISSIPPI'S SCHOOLS

The following plan is suggested on the basis of this study for improving the general financial support of Mississippi's schools. This plan is not limited to any level of support. It will work equally well at any expenditure level, \$50, \$80, \$100, or any other amount per pupil unit. *The reader will note that this chapter presents an alternative plan to the one proposed in the first report entitled Let Us Pay For The Kind Of Education We Need.*

RECOMMENDED FOUNDATION PROGRAM

The level of financial support of the schools is a matter to be determined by the citizens of Mississippi acting through their legislature in accordance with their wealth and their desires for better education. However, for purpose of illustration, a level has been chosen which educators and leading citizens would recognize as essential to the welfare of any state. The proposed foundation level of support from both state and local funds is as follows:

1. An amount of \$80 for each weighted elementary pupil unit for current expenses.¹
2. An additional allowance of \$463 per weighted elementary pupil unit for approved capital outlay and debt service expenses.
3. An additional allowance for current expenses of three special co-ordinated services.
4. An additional allowance for current expenses of administration for county and separate school systems.
5. An additional allowance equal to special funds already provided for such services as vocational education, handicapped children, and school lunches.

This plan consists of a method to determine for each school system three types of information for each of the above items, except item 5:

¹Current expenses of instruction, instructional supplies, operation and maintenance of plants, and transportation, exclusive of vocational and other special funds in existence.

(1) the educational need,¹ (2) the amount of required local funds, and (3) the amount of state funds.

METHOD OF MEASURING THE EDUCATIONAL NEED OF EACH SCHOOL SYSTEM FOR CURRENT EXPENSES (ITEM 1)

County School Systems

To compute the number of weighted elementary pupil units in each county school system, add the following items:

1. The number of pupils regularly residing in a county and in average daily attendance² in elementary schools in grades 8 and below under the jurisdiction of the county board of education, including pupils of the county attending line schools in other counties and transfer tuition pupils attending other school systems. Note that pupils in grades 7 and 8 are counted at the rate of elementary pupils if these grades are a part of elementary schools. Otherwise they are counted at the high school rate.
2. The number of pupils residing in the county under the jurisdiction of the county board of education in average daily attendance in high schools in grades 7 through 12 multiplied by 1.5, including such pupils of the county attending line schools in other counties or transfer tuition pupils attending other school systems. The sum obtained from items 1 and 2 is known as the basic educational need or adjusted pupil units.
3. Add to the sum obtained in items 1 and 2 an extra number of pupil units to be known as a sparsity correction, the purpose of which shall be to compensate for the extra cost of transporting pupils or for operating small schools or both. The method of obtaining the number of pupil units for the sparsity correction is as follows: Each county school system would be assigned a sparsity factor depending upon the average number of adjusted pupil units per square mile of land area. The number of adjusted pupil units to be used for this purpose is the sum obtained in items 1 and 2 above.

¹Weighted Elementary Pupil Units.

²The term "average daily attendance" shall mean the average daily attendance of any six months that the school district authorities may select. This definition of average daily attendance will avoid penalizing schools because of poor attendance during periods of epidemics or other emergencies.

Table II shows the sparsity factors for varying sparsity of school population (expressed here as density of population or average number of pupils per square mile). *The sparsity factor of a given county multiplied by the number of adjusted pupil units determines the number of pupil units to be known as the sparsity correction.* For purposes of figuring the sparsity correction for a given county school system two limitations would be observed in determining the number of adjusted pupil units: (1) attendance data of pupils in any separate school system within the county would be excluded, (2) attendance data of resident pupils in any incorporated place of more than 2,500 population whose schools are under the jurisdiction of the county school board would be excluded.

TABLE II:—SPARSITY FACTOR FOR COUNTIES OF VARYING SPARSITY OF SCHOOL POPULATION

Number of Adjusted Pupil Units per Square Mile of Land Area	Sparsity Factor	Number of Adjusted Pupil Units per Square Mile of Land Area	Sparsity Factor
2.0—2.4	.85	9.5—9.9	.54
2.5—2.9	.82	10.0—10.4	.53
3.0—3.4	.79	10.5—10.9	.52
3.5—3.9	.76	11.0—11.4	.51
4.0—4.4	.73	11.5—11.9	.50
4.5—4.9	.70	12.0—12.9	.49
5.0—5.4	.67	13.0—13.9	.48
5.5—5.9	.64	14.0—14.9	.47
6.0—6.4	.61	15.0—15.9	.46
6.5—6.9	.60	16.0—16.9	.45
7.0—7.4	.59	17.0—17.9	.44
7.5—7.9	.58	18.0—18.9	.43
8.0—8.4	.57	19.0—19.9	.42
8.5—8.9	.56	20.0 and above	.41
9.0—9.4	.55		

Separate School Districts

It will be noted that separate school districts, in the main, do not include rural territory necessitating transportation of children. Therefore most of these districts are not entitled to extra allowances for transportation cost. However, in spite of the fact that children in such systems may be within walking distance of school many of the schools have such small enrollments as to warrant allowances for extra cost attributable to *small schools*. This extra allowance is called the small-

school correction. In computing the educational need¹ of separate school districts apply the following tables to the actual average daily attendance of both the white and colored schools:

(1) For such districts having an average daily attendance of seventy or fewer full-time resident pupils in grades one through six, thirty weighted pupils shall be allowed for the first fifteen such pupils and one and five-tenths weighted pupils for each additional pupil in excess of fifteen.

(2) For such districts having an average daily attendance in excess of seventy full-time resident pupils in grades one through six but not more than three hundred five pupils, one hundred twelve weighted pupils shall be allowed for the first seventy pupils and eighty-two one-hundredths weighted pupils for each additional pupil in excess of seventy.

(3) For such districts having an average daily attendance in excess of three hundred five full-time resident pupils in grades one through six the weighted pupils are the same as the actual average daily attendance.

(4) For such districts having an average daily attendance of seventy-five or fewer full-time resident pupils in grades seven through twelve, allow one and eighty-one one-hundredths weighted pupils for each pupil, and multiply the result by one and five-tenths.

(5) For such districts having an average daily attendance of more than seventy-five full-time resident pupils in grades seven through twelve but not more than six hundred eighty-five, allow one hundred thirty-six weighted pupils for the first seventy-five, and nine-tenths weighted pupils for each pupil in excess of seventy-five, and multiply the results by one and five-tenths.

(6) For such districts having an average daily attendance in excess of six hundred eighty-five full time pupils in grades seven through twelve, the number of high school weighted pupils is the same as the actual average daily attendance, and this number shall be multiplied by one and five-tenths.

(7) For separate districts whose boundries include such large territory as to necessitate transportation of some children, there

¹Number of weighted elementary pupil units of value comparable to those of county school systems.

shall be added a number of weighted elementary pupil units to provide transportation for such pupils as are entitled to this service under the law. This number of pupil units shall be determined from attendance data of pupils entitled to transportation as follows: first, add the number of pupils in average daily attendance in grades one through six and the number of pupils in grades seven through twelve multiplied by one and five-tenths, and second, multiply this sum by one-half of the sparsity factor of the county school system in which such separate school system is located.

It is noted that in the first six items of the above tables corrections are made for small schools, and in item 7 a transportation correction is allowed for separate school systems that must provide this service. It should be noted further that in both county and separate school systems the number of weighted elementary pupil units is determined by counting the attendance of pupils in the system where they reside.

Line Schools

In the first report of this study the basic part of the educational need was included in the total educational need of the "home" county, the county in which the school was located. The basic part of the need was the average daily attendance of pupils in grades 1 through 8 and 1.73 times the similar attendance in grades 9 and 12, credited to the county where the children attended school. The sparsity correction for these pupils, however, was divided among the respective counties.

In order to avoid change in present practice, it is recommended that the cooperating counties receive credit for the number of pupils that they send to each line school rather than crediting all the pupils to the "home" county as was done in the first report. Two or more counties would continue to operate under the present law in the formation of the budget of the line school and in providing for transportation of the children.

METHOD OF DETERMINING LOCAL FUNDS REQUIRED TOWARD SUPPORT OF FOUNDATION PROGRAM

In the first report of this study the measure of local taxpaying ability consisted of an index determined as an average of six measures of economic activity. These measures were state personal income tax, retail sales, gross production (agricultural, mining, manufacturing), total population, number of motor vehicle registrations, and gross postal

receipts. Mathematical formulas were developed from actual data for estimating each county's share of each of these items, and an average of all six estimates was obtained. The index of each county was expressed in terms of per cent. For example, Adams County had an average index of 1.82 per cent.¹ This meant that from the formulas used it was estimated that Adams County possessed 1.82 per cent of the total true property value of the State, hence it had the ability to raise 1.82 per cent of any local contribution agreed upon for the entire state.

Much further study has been devoted to this measure of local ability in an effort to achieve more simplicity without sacrificing fairness. If the method of determining local ability as outlined in the first report appears too complicated for wide understanding and therefore for wide acceptance, an alternative plan is recommended as follows: Every two years the State Board of Education would calculate an index of the financial ability of each *county* including cities therein to support the Foundation School Program. This index would be determined as follows: Calculate for each county, including cities therein its per cent of the state total of each of the following indices of economic activity: total population, number of motor vehicle registrations, retail sales, gross production, state personal income tax, and gross postal receipts. The average of the six items would constitute each county's relative share of local ability throughout the state. Next, the State Board of Education would calculate an index of the financial ability of *local school systems* to support the Foundation School Program as follows: The index of financial ability of each local school system shall be the per cent of the county-wide index that the total of ad valorem assessments within the boundaries of the school system is of the total ad valorem assessments within the county, including in the cities only those assessments made for county-wide purposes. This index should be recalculated for each school system once every two years on the basis of the most recent available data. The index of each local school system obtained in this manner should be subject to one limitation; namely, it should not differ from the index obtained from actual ad valorem assessments by more than twenty per cent. For this purpose assessment figures would be used for the year next preceding the year in which this plan might go into effect. Furthermore, the law should specify that for

¹McLure, W. P., Let Us Pay For The Kind of Education We Need, Bureau of Educational Research, University, Mississippi. January 1948, p. 75.

purposes of computing state aid the assessments in any local school system could not be reduced in any one year more than the average reduction throughout the state.

It is recommended that the funds required of each local school system be determined by multiplying its index of financial ability by eight-tenths of one per cent of the total assessed valuation of the State. This is equivalent to an average levy of 8 mills on local property, in some systems slightly more and in others slightly less.

METHOD OF DISTRIBUTING STATE FUNDS FOR SUPPORT OF CURRENT EXPENSES OF THE FOUNDATION PROGRAM

One of the first steps necessary in this computation would be to determine the cost of the foundation program for each school system. This cost would be \$80 multiplied by the number of weighted elementary pupil units obtained by the foregoing methods. The next step would be to calculate the local funds required to support the foundation program. The difference between the cost of the foundation program and the required local contribution would be the theoretical state aid due the school system. Now that state funds are not adequate to pay the amount of theoretical aid, the problem resolves into a method of distributing such funds as are available at present and additional funds that might become available in the future. Allocations of state funds would be made in the following steps:

1. Each local school system would receive in 1948-49 an amount for each weighted elementary pupil equivalent to the amount of state per capita and equalizing funds received in 1947-48 for each such pupil unit. (Note: The number of weighted elementary pupil units is based on resident pupils.)
2. Forty per cent of the remaining state funds would be distributed according to the number of educable children between the ages of 6 and 21 years.
3. An allotment for tuition pupils above the amount allotted in 1947-48 equivalent to forty-two cents per elementary pupil unit for each \$100,000 remaining after steps 1 and 2.
4. The remaining funds would be distributed to each school system in proportion to its share of the total remaining funds necessary to bring all school systems up to the \$80 foundation level.

No local school system would be paid state funds in excess of the amount which when added to its required local contribution results in eighty dollars per weighted elementary pupil unit.

CAPITAL OUTLAY AND DEBT SERVICE

A well-rounded educational program requires good buildings and equipment. If Mississippi is to improve the educational opportunity of her children she cannot long delay the provision of better buildings and facilities. These capital needs are expensive, and they cannot be provided adequately by the local school district alone. Costs of buildings and facilities should be financed in a manner similar to current expenses. After a local system raises a fair share of its building costs from the wealth it has to tax, the state should supply the additional amount necessary to provide buildings and equipment of reasonable adequacy.

There is need for establishing a more realistic building cost allowance to be financed through state and local cooperation. The present practice of granting a building quota of \$2,000 per classroom unit in needy cases is a step in the right direction. However, at present construction costs this is only a token aid. This quota does not cover such necessary parts of a complete school plant as auditorium, cafeteria, gymnasium, or other special rooms. Moreover, it is wholly inadequate for the purpose it serves, both in terms of amount and method of distribution. It is granted on a simple matching basis, a method which ignores sound principles of equalization.

Attention in this study was directed to the problem of developing a measure of a foundation building program of state and local support. An effort was made to collect cost data on new school buildings that met general standards of adequacy. This effort failed because too few such buildings were in existence, and in many cases plans for new construction had not proceeded far enough to permit reliable estimates. Failing to obtain cost data on a sample of buildings, all of which met the test of adequacy, attention was next turned to collecting data on building of all types available. These projects constituted a range of all types of school houses from a few reasonably adequate buildings of modern design and construction features to inadequate structures without auditorium, gymnasium, or special rooms essential to modern education.

It is interesting to note that in spite of variations in adequacy of these building projects, the study yielded the desired results. First, as pointed out in the previous report, it is clear that an average cost based on actual number of pupils (or actual classrooms) as is commonly used at present penalizes small schools and that this can be corrected by the use of weighted pupil units as in the case of current operating expenses. It is clear that an average cost based on the weighted pupil unit¹ is more equitable than a cost allotted on a straight per pupil basis. The reason for this is obvious when it is realized that a building must be constructed to provide teaching situations for all teachers, and when schools are small a proportionately larger number of teachers is needed. The second result of this study is that it gave an estimate of a more realistic foundation building program to be financed jointly by the state and the local school systems. Any intelligent citizen who studies the specifications of the buildings included in this study will agree that \$463 per weighted elementary pupil unit represents an extremely modest figure for a foundation building program.

SPECIAL SERVICES

Special services should receive much consideration in any long-range plan of improving the financial support of education. These services are distinguished from those ordinarily considered a part of the basic school program in that they are provided by persons with highly specialized training, acting as coordinators and assistants to the regular teachers. These services include special coordinators for such activities as adult education, education of physically and mentally handicapped children, guidance, attendance, psychological service, vocational work, health, and supervision of instruction.

All teachers and principals, even the best, need occasional specialized assistance in analyzing their problems for most efficient work. Single schools and small school systems cannot employ the necessary staff of specialists except at very great expense in proportion to other costs. Only large systems can provide them economically.

It is pointed out that wherever these services are offered the efficiency of the regular teachers is improved. County school systems have supervisors of elementary schools, either white or colored or both. This supervision, largely restricted to the elementary grades, should be

¹Thirty weighted elementary pupil units are equivalent to one classroom unit.

strengthened in such manner to include all grades from one through twelve and to attract to it persons with highly specialized training, preferably a minimum of six years of college training.

It is proposed that consideration be given to encouraging the establishment of these services through a plan of financing them separately from the current expenses of the basic program already outlined. They should be established on a county-wide basis and operated cooperatively by the respective school systems therein.

State funds should be made available for the support of these services in each county in the same proportion that other state school funds bear to the total cost of the actual minimum program of other current expenses. Where two or more local school systems share in the cost of these services, the share of each system should be determined by its index of taxpaying ability relatively to the number of its pupil units. For the purpose of computing the quota of state funds due each local school system the method of determining the total costs allowed each system is found in the elements of legislation on page 43.

THE COUNTY SUPERINTENDENCY

There is no aspect of the entire state administrative structure of the public schools deserving more study than the office of county superintendent. This office has an unique position intermediate between the several individual schools within its jurisdiction and the State Department of Education. The superintendent, as the executive officer of the county school board, is part local officer and part state. This gives justification for state assistance in the financial support of this office. The administration of a progressive county school system today is a task of great magnitude demanding highly specialized training. The very least training that a county superintendent should have is a master's degree in school administration, or its equivalent. He should have one year, preferably two, of specialized study in this field beyond the master's degree.

It is proposed that any county whose superintendent holds a master's degree in school administration, or its equivalent, from a recognized institution, in addition to prior experience as a school principal or superintendent for a minimum of three years, should be entitled to state funds designated as an administrative quota. This administrative

quota should be granted in addition to other state funds to which the school system is entitled. The administrative quota should be computed as the percentage of an administrative allowance which the state funds for other current expenses paid to the school system bear to the cost of its actual foundation program. Formulas for determining administrative allowances are found in elements of legislation on page 44. As part of this proposal, it is recommended that the practice of requiring the separate school district to pay a part of the county superintendent's salary be discontinued.

ESTIMATED COSTS OF THE RECOMMENDED PROGRAM

Ultimately an \$80 foundation program would cost \$58,000,000 per year, assuming that the number of pupils in school and the purchasing power of money remain the same as today. This program would provide an education, on the average, only as good as the \$80 schools described in the first report.

It will be noted that that report recommended the establishment of a salary allotment schedule as a basis for distributing state funds. The schedule was as follows: Master's degree, \$2,400; Bachelor's degree, \$2,000; 3 years college training, \$1,500; 2 years college training, \$1,000; 1 year college training, \$700, and high school training or less, \$400. It was estimated that in terms of present training of teachers an amount of \$28,500,000 (possibly \$29,500,000 by 1948-49) is required to inaugurate the suggested salary schedule and to bring about some relief to schools in need of more teachers. This estimate represents an increase of \$5,000,000 (possibly \$6,000,000) over 1947-48 to inaugurate the suggested salary schedule. It was pointed out that this estimate only takes care of the present situation in which 3% of the teachers have the master's degree, 36% the bachelor's degree, 12% have 3 years college training, 15% have 2 years college training, 11% have 1 year of college training, and 23% have high school training or less. This sum represents a suggested local contribution of \$7,000,000 and a state contribution of \$21,500,000. *It should be noted that in the present report it is suggested that the local contribution be reduced to about \$5,600,000.* This would require, on the average, a levy of 8 mills instead of 10 and would thus give the local school systems a leeway of 2 mills for relief of operation and maintenance costs of buildings. Subsequent steps should provide adequate increases in state funds to free local funds above the required contribution from carrying the

burden of maintenance of plants so that school systems may improve their salary schedules and their programs in general beyond the foundation level, on their own initiative. *Subsequent steps toward reaching the foundation level should provide substantial increases in funds each year to encourage an up-grading of teachers through further study. This goal can be achieved by tying up a teacher salary allotment schedule with the method of distributing state funds, as recommended in the first report, or by using the simpler method of the present report.*

It is estimated that, in terms of present construction costs and the present number of children in school, \$275,000,000 would be required to house Mississippi's children in modest circumstances. This estimate is based on an average building cost of \$463 per weighted elementary pupil unit for 600,000 units. In 1946 the total value of school plants as estimated by school superintendents amounted to \$46,678,000. Obviously the remaining need is in excess of \$200,000,000.

The plan submitted in this report for financing building costs calls for a state contribution of approximately two-thirds of the future minimum building needs and a local contribution of about one-third. Such a program will require a considerable reorganization of school districts, especially in rural areas, for the most efficient organization and operation of schools. This program represents a challenge in planning and execution for several years. No specific recommendation is made for the first step, although the emergency needs are such as to require a minimum of \$15,000,000 of state funds per year for several years.

It will be noted that the estimate of building needs is based on 600,000 pupil units. Actually as schools are operated at present there are about 670,000 pupil units exclusive of about 90,000 units for transportation. It is estimated that good consolidation can reduce this number to 600,000 units for housing purposes. There would not be a saving in current expenses equivalent to the 70,000 pupil units thus reduced, because most of these units would be taken up in increased transportation cost. However such consolidation would result in a saving of at least 10 per cent in building costs on a state-wide average in addition to a slight saving or increased efficiency in current expenses.

An amount of \$1,122,258 is estimated to finance a minimum program of three special services. Approximately 80 per cent of this amount would be paid by the state and 20 per cent by the local school systems.

An amount of \$631,879 is estimated to finance administrative allowances for county school systems, assuming full compliance with the requirements. Approximately 80 per cent of this amount would be paid by the state and 20 per cent by the county school systems.

If federal aid becomes available for the general support of schools, either finance plan proposed in this study constitutes an equitable basis for distributing such funds to local school systems. It is pointed out that federal aid estimated for Mississippi in the bill S. 472 introduced in the last Congress amounted to approximately \$17,000,000. This figure added to the present expenditure of \$30,500,000 in state and local funds would bring the level of support within reach of her ability to attain the \$80 foundation program. Mississippi still would be in need of federal funds to provide minimum standards of building and facilities.

CHAPTER V

CONTENT OF LEGISLATIVE ACTS TO INAUGURATE THE FINANCE PLAN OF THIS STUDY

This chapter presents the elements of legislative acts for putting the finance plan of this study into operation. Four acts would be required, one each for current expenses, building costs, special coordinated services, and administration.

TENTATIVE DRAFT OF A BILL FOR CURRENT EXPENSES OF THE FOUNDATION PROGRAM

AN ACT to amend the education law, in relation to the apportionment of public money to local school systems.

Section 1. Be it enacted by the Legislature of the State of Mississippi That sections 6571, 6572, and 6573 of Mississippi Code of 1942, and Chapter 407 laws of 1946 amending section 6566, code of 1942, and Chapter 155 of the laws of 1944, relating to equalizing the expenses of transportation of pupils to the consolidated schools of the State, and Chapter 478 laws of 1946, and section 6217 laws of 1942, and Chapter 238 laws of 1938 repealing sections 6537, code of 1930, as amended by Chapter 268, laws of 1934, sections 6538 and 6539, code of 1930, are hereby amended by adding these to a new section, to be known as section _____, and to read as follows:

_____Apportionment of money to local school systems.

Section 2. Definitions as used in this section:

- a. Foundation School Program. The term "Foundation School Program" shall mean the acceptable foundation educational program to be supported from both state and local sources.
- b. Equalization. "Equalization" is the process of distributing state moneys for the support of education inversely to the local tax-paying ability of the school systems relatively to the number of weighted elementary pupil units therein.
- c. Local taxpaying ability. The local taxpaying ability to be used in computing the state apportionment to any local school system under this section shall be ascertained from an economic index of the financial ability of each local school system to support the

Foundation School Program, said index to be determined in the manner set forth in Section 5.

- d. Weighted Elementary Pupil Unit. The term "weighted elementary pupil unit" shall mean the average daily attendance of pupils in the public schools of Mississippi in grades one to twelve inclusive, adjusted in the manner set forth in Section 4.
- e. Average Daily Attendance. The term "average daily attendance" shall mean the average daily attendance of any six months of the scholastic year that the school district authorities may select.
- f. Local School System. The term "local school system" shall mean county school systems and separate school districts.

Section 3. The cost of the Foundation School Program to which each local school system is entitled, insofar as funds are available, shall be \$80 for each weighted elementary pupil unit in the local school system.

Section 4. The number of weighted elementary pupil units shall be computed in the following manner: (a) In computing the number of weighted elementary pupil units for each county school system, first, add the total average daily attendance of full time pupils in grades eight and below residing in the county and attending public elementary schools either under the jurisdiction of the county board of education or boards of education of other school systems, and the total average daily attendance of such full time pupils in high schools in grades seven through twelve multiplied by one and five-tenths. Increase this sum, hereafter referred to as the base group, by a sparsity correction expressed in weighted elementary pupil units, the purpose of which shall be to take account of the extra cost of transporting pupils or for operating small schools or both, determined as follows: The sparsity correction shall be computed from a correction factor which shall be multiplied by the average daily attendance of pupils in the base group. For purposes of this computation any county school system with an average of 2 or fewer pupils in average daily attendance in the base group for each square mile of land area shall have a sparsity factor of eighty-five one-hundredths. Any school system with an average of more than two such pupils in the base groups but not more than six and four-tenths such pupils for each square mile of land area shall receive a sparsity factor of eighty-five one-hundredths less three one-hundredths for each one-half such pupil in excess of two. Any county school system with

an average of six and one-half pupils or more in average daily attendance in the base group for each square mile of land area shall receive a sparsity factor of sixty-one one-hundredths less one one-hundredths for each one-half such pupil in excess of six and one-half, provided that the sparsity factor of no county shall be less than thirty-one one-hundredths. For purposes of this computation the land area of a county school system is defined as the land area in the county in square miles as reported in the last federal census, less the number of square miles in separate school districts, less the area of any full congressional township with fewer than 50 people in regular residence and any fractional congressional township adjoining the Mississippi River with this same proportion of population. (b) In computing the number of weighted elementary pupil units for separate school districts, the following formulas, applied to both white and colored schools separately, shall be used which include a correction for sparsity of population:

- (1) For such districts having an average daily attendance of seventy or fewer full time resident pupils in grades one through six, thirty weighted pupils shall be allowed for the first fifteen such pupils and one and five-tenths weighted pupils for each additional pupil in excess of fifteen.
- (2) For such districts having an average daily attendance in excess of seventy full time resident pupils in grades one through six but not more than three hundred five pupils, one hundred twelve weighted pupils shall be allowed for the first seventy pupils and eighty-two one-hundredths weighted pupils for each additional pupil in excess of seventy.
- (3) For such districts having an average daily attendance in excess of three hundred five full time resident pupils in grades one through six the number of weighted pupils shall be the actual average daily attendance.
- (4) For such districts having an average daily attendance of seventy-five or fewer resident pupils in grades seven through twelve, allow one and eighty-one one-hundredths weighted pupils for each such pupil, and multiply the result by one and five-tenths.
- (5) For such districts having an average daily attendance of more than seventy-five full time resident pupils in grades seven

through twelve but not more than six hundred eighty-five, allow one hundred thirty-six weighted pupils for the first seventy-five, and nine-tenths weighted pupils for each pupil in excess of seventy-five, and multiply the result by one and five-tenths.

- (6) For such districts having an average daily attendance in excess of six hundred eighty-five full time resident pupils in grades seven through twelve, the number of weighted high school pupils shall be the actual average daily attendance, and this number shall be multiplied by one and five-tenths.
- (7) For such districts whose boundaries include such expanse of territory as to necessitate transportation of some children, there shall be added a number of weighted elementary pupil units to provide transportation to pupils entitled to this service under the law. This number of pupil units shall be determined from attendance data of pupils entitled to transportation under the law, as follows: first, add the number of pupils in grades one through six and the number of pupils in grades seven through twelve multiplied by one and five-tenths, and second, multiply this sum by one-half of the sparsity factor of the county school system in which such separate school system is located.

Section 5. a. The State Board of education shall calculate an index of the financial ability of each county, including cities therein, to support the Foundation School Program, said index to be determined as follows:

- (1) Calculate for each county, including cities therein, its average per cent of the state totals obtained from the following six measures of economic activity: total population, number of motor vehicle registrations, retail sales, gross production, state personal income tax, and gross postal receipts. The average per cent obtained from the foregoing six measures represents each county's index of financial ability to support the Foundation Program, provided that the State Board of Education shall recalculate said index on the basis of the most recent available data once every two years.

b. The State Board of Education shall calculate an index of the financial ability of local school systems to support the Foundation Program,

said index to be determined as follows: The index of financial ability of each local school system shall be the per cent of the county-wide index that the total of ad valorem assessments within the boundaries of the school system is of the total of ad valorem assessments within the county, including in the cities only those assessments made for county-wide purposes, provided this index shall be recalculated once every two years on the basis of the most recent available data, provided that the index of each school system shall not differ from the index obtained from actual ad valorem assessments by more than twenty per cent, provided further that assessment figures shall be used for the year next preceding the year in which this act goes into effect, provided further that in any year thereafter the assessments in any local school system for purposes of computing state aid shall not be reduced more than the average reduction throughout the state, provided further that in the event of change of boundaries of school systems within a county the State Board of Education shall recalculate said index of such school system affected at the time such change in boundaries takes effect.

c. The State Board of Education shall determine the total local funds available to each local school system to support the Foundation School Program by multiplying its index of financial ability as provided in this section by eight-tenths of one per cent of the total assessed valuation of the State on which taxes were due and collectible for the fiscal year next preceding the year in which apportionments are made. This product shall be counted as the local funds available to the local school system to support the Foundation School Program.

Section 6. For purposes of equalizing that portion of the Foundation School Program to which the state contributes, state school funds shall be apportioned and paid to each local school system in the following manner: (1) Each local school system shall receive in 1948-49 and each year thereafter, insofar as funds are available, an amount for each weighted elementary pupil unit equivalent to the total amount of per capita and equalizing funds received in 1947-48 for each such pupil unit. (2) In addition, forty per cent of the remaining state funds shall be distributed according to the number of educable children between the ages of six and twenty-one years. (3) In addition, an allotment shall be made for tuition pupils above the amount allotted in 1947-48, equivalent to forty-two cents per weighted elementary pupil

unit for each \$100,000 remaining after allocations in sub-sections (1) and (2) of this section. (4) The remaining state school funds shall be distributed to each school system in proportion to its share of the total remaining funds necessary to pay eighty dollars for each weighted elementary pupil unit in all school systems, provided that no local school system shall be paid state school funds in excess of the amount which when added to its available local funds results in eighty dollars for each weighted elementary pupil unit.

Section 7. On or before April 1st each year, the State Board of Education shall notify each local school system of the amount of state aid it is likely to receive in the ensuing year.

Section 8. That sections 6571, 6572, and 6573 of Mississippi Code of 1942, and Chapter 407 laws of 1946 amending Section 6566, Code of 1942, and Chapter 155 of the laws of 1944, and Chapter 238 laws of 1933 repealing Section 6537, Code of 1930, as amended by Chapter 268, laws of 1934, Sections 6538 and 6539, Code of 1930, and all other laws in conflict herewith, be and the same are hereby amended.

Section 9. That this act shall take effect and be in force from and after (*date of passage*).

ELEMENTS OF LEGISLATION FOR CAPITAL OUTLAY COSTS

In drafting legislation for buildings and facilities it is proposed that the following provisions be made:

1. Any county or city school system, in order to qualify for a building quota from state funds, should have a survey of its building needs made by the proper division of the State Department of Education or by some group of educational specialists approved by the State Board of Education. This survey should constitute a comprehensive study of the best location of school centers in terms of the most efficient building and operating costs and in terms of providing the best possible educational program. For this purpose the State should grant the State Department of Education additional funds to establish a division of research and school surveys.

2. Following this type of survey, when the people of a given area take the necessary steps for improving their school attendance districts and receive the approval of the State Board of Education, the school center should be entitled to a building quota from state funds.

3. The plan should encompass a complete re-housing program for each approved school center at the time it is needed. Thus if a school center has previously undertaken part of a project and later decides to add to its plant, or to remodel or alter existing facilities, the state should pay a quota on the new construction that bears the same relationship to the cost of the new construction as the state's share might bear to the computed cost of a new project as defined in the formula. However, the state should not contribute more than the total share resulting from the proposed building project formula.

4. When a building project quota is approved, the state should pay its share of the cost of new construction on a pay-as-you-go-basis.

5. The term "building project quota" should include all buildings and facilities of a capital investment nature necessary for regular school purposes.

6. Any school district should be permitted to build in excess of the formula allowance, at local expense.

7. Pupil units (weighted elementary pupils) should be defined as the number of elementary pupils in attendance in grades six and below weighted for size if the school has less than 305 such pupils, added to the number of pupils attending in grades seven and above weighted for size if the school has less than 685 such pupils multiplied by 1.5, weightings of these respective schools to be made in accordance with the small-school experience tables on page 26.

8. The *building project formula*—The total cost toward which the state would assist in financing would be the product of \$463 times the number of pupil units for which the school plant is planned. The state funds would be the amount necessary in excess of the required local contribution to provide \$463 per pupil unit. The local contribution would be based on the method in use for determining the measures of local taxpaying ability. This amount for a given school center in a school system with a unified local tax district would be the per cent that the number of pupil units for the school center bears to the total pupil units of the school system, multiplied by the local system's share of a state-wide contribution of \$70,000,000. In county school systems where the tax for building purposes is levied on the individual school district, the local tax paying ability of such district would be the per cent which its property assessments bear to the total property assess-

ments of the county system, multiplied by the county system's share of a state-wide contribution of \$70,000,000. In terms of present assessments, this local contribution would amount to an average 5 mill levy for a period of 20 years.

ELEMENTS OF LEGISLATION FOR SPECIAL SERVICES

It is recommended that legislation for special services should designate the services to be supported in this manner. Furthermore, the State Department of Education should be authorized to prescribe the minimum training required for each service. Any local school system should be entitled to a quota for each one of such special services established in accordance with provisions in the law.

For purposes of computing the state's contribution the cost allowed each county¹ for one special service as prescribed in the law would be determined as follows:

1. No allowance would be given any county with fewer than 3,000 pupil units except where such county enters into working agreement with adjoining counties for operating these special services on a regional basis.
2. For counties or regions with 3,000 pupil units or more, and less than 10,000: The total cost allowed per pupil unit shall be \$3.20 less 0.000175 times the number of pupil units, divided by 3.
3. For counties or regions with 10,000 pupil units or more and less than 16,000: The total cost allowed per pupil unit shall be \$2.50 less 0.000105 times the number of pupil units, divided by 3.
4. For counties or regions with 16,000 or more pupil units: The total cost allowed per pupil unit shall be \$0.30.

The law should specify that state funds for these special services should bear the same relationship to local funds that other state funds for current expenses of the foundation program bear to local funds for that purpose.

¹Including the county school system and the separate school districts therein.

ELEMENTS OF LEGISLATION FOR ADMINISTRATIVE ALLOWANCES

Legislation for special allowances for administration should include formulas for computing the allowances toward which the state would contribute financial support. The formulas for this purpose are recommended as follows:

1. For school systems with 9,000 weighted elementary pupil units or less, the amount allowed per pupil unit shall be \$2.00 less 0.000117 times the number of pupil units.
2. For school systems with more than 9,000 such pupil units and less than 13,000, the amount allowed per pupil unit shall be \$1.55 less 0.000065 times the number of pupil units.
3. For school systems with 13,000 or more such pupil units and less than 18,000, the amount allowed per pupil unit shall be \$0.96 less 0.00002 times the number of pupil units.
4. For school systems with 18,000 such pupil units or more, the amount allowed per pupil unit shall be \$0.60.

The amount of state aid due each local school system for administrative costs should be computed as the percentage of the administrative allowance which the state funds for other current expenses paid to the local school system bear to the cost of its actual foundation program.

APPENDIX

CALCULATION OF STATE AND LOCAL FUNDS BASED ON PROPOSED FINANCE PLAN

Table III presents most of the necessary data and calculations essential to the operation of the finance plan as described in this report. A few explanations are submitted to assist the reader in following the computations.

The basic average daily attendance shown in Column 1 represents the number of pupils in average daily attendance in grades 1-6 and 1.5 times the number of pupils in attendance in grades 7-12, in each case including pupils residing in a school system and attending public elementary and secondary schools either under the jurisdiction of the county board of education or schools under the jurisdiction of other boards of education.

Column 2 shows the average number of pupils (shown in Column 1) per square mile of land area, obtained by dividing the area of a given county into the corresponding figure in Column 1. It will be noted that the area used in each case is the land area shown in the last federal census, less the area of separate school districts, less the area of any full congressional township with fewer than 50 residents, less the area of any fractional township joining the Mississippi River with this same proportion of population.

The sparsity factor shown in Column 3 was obtained by the method used in the first report of this study¹ and expressed, with minor adjustments, according to the number of pupils per square mile of area of the county (shown in Column 2). The sparsity correction shown in Column 4 was obtained by multiplying the sparsity factor shown in Column 3 by the corresponding figure in Column 1.

The educational need shown in Column 5 for counties represents the number of weighted elementary pupil units obtained by adding the basic need shown in Column 1 and the sparsity correction shown in Column 4. Calculations are not shown for obtaining the figures for the separate school districts. These figures were obtained by applying

¹Pages 62-71, "Let us Pay For The Kind of Education We Need."

the formulas on page 26 to the actual average daily attendance of pupils in these districts.

The cost of the foundation program shown in Column 6 was obtained by multiplying the number of pupil units shown in Column 5 times \$80.

The required local funds shown in Column 7 were computed from an index of local taxpaying ability² based on six measures of economic activity. For example, it is noted that the amount required of Attala County is \$37,089, and of Kosciusko \$18,911. These figures were computed as follows: The average index (Table IV, Column 7) of the six measures for Attala County is 1.11 per cent of the total local ability of the State. It is noted that this county has .83 per cent of the State's total property assessments (Column 8 of same table). The ability index actually used is 1.00, shown in parenthesis, since this is the amount which exceeds the actual assessment figure of .83 by 20 per cent. It is noted in Column 9 of Table IV that the county school system of Attala County has 66.23 per cent of the total property assessments within the county and that Kosciusko has 33.77 per cent. Therefore the amount of required funds of the county school system was obtained by multiplying the index 1.00 *times* the per cent of property assessments (66.23) *times* eight-tenths of one per cent of the total property assessments of the State (in round numbers \$5,600,000). Similarly for Kosciusko the figure of \$18,911 for local funds was obtained by multiplying 1.00 *times* 33.77% *times* \$5,600,000.

Column 8 shows the amount of state aid received by each school system in 1947-48. Figures in this column include allotments for line school and tuition pupils to be paid to other school systems. Figures in this column represent the first apportionment of state funds under the proposed plan.

Column 9 shows the second apportionment under the proposed plan. This apportionment represents 40 per cent of additional state aid (\$1,000,000) to be received in 1948-49. This estimate is computed at the rate of 46 cents per educable child.³

Column 10 shows the third apportionment under the proposed plan. This apportionment is based on an estimated increase of \$2.50 per elementary pupil and \$3.75 per high school (grades 7-12) pupil for tuition purposes out of the \$1,000,000 increase in state funds.

²Shown in Table IV.

³For this estimate it was necessary to use the 1945 school census.

Column 11 represents the remaining state aid due to bring all school systems up to the level of \$80 per weighted elementary pupil unit. Column 12 shows an estimate of each school system's share of the remaining state funds available in 1948-49 (\$570,459). This share is 1.52 per cent of the theoretical aid shown in Column 11.

Column 13 shows an estimate of each school system's share of the additional state funds (\$1,000,000) for 1948-49. The estimated total state aid for 1948-49 under this plan is shown in Column 14.

It is noted that these estimates are based on school attendance figures of 1946-47, the last year for which these data were available. Naturally, some variations will occur if these computations are based on the average daily attendance of 1948-49, and as this study proposes on the average daily attendance of the best six months of the scholastic year.

Table IV presents the essential data for determining the taxpaying ability of each local school system. It is noted that first an index of taxpaying ability is computed for each county. This index, shown in Column 7, is the average of six measures as shown in Columns 1-6. All figures in this table, except those in Column 9, are per cents of the state total. For example, Adams County has 2.73 per cent of the State's total retail sales, 1.20 per cent of the motor vehicles, 3.09 per cent of the personal income tax paid, 1.25 per cent of the population, 1.49 per cent of gross production (agricultural and manufacturing) 1.64 per cent of the gross postal receipts, and an average of 1.90 per cent of all six measures for the entire State. This county has 2.14 per cent of the total property assessments of the State. There are two independent school systems within this county therefore the local taxpaying ability of each system is apportioned according to its per cent of the total property assessments within the county, shown in Column 9. Index figures shown in parentheses in Column 7 represent the limit of 20 per cent variation from the assessment index shown in Column 8.

Data of population and gross production were obtained from the Federal Census of 1940. Data of motor vehicle registration, state personal income tax, and retail sales were obtained from reports of the Mississippi State Tax Commission of 1945. Data of gross postal receipts were obtained for 1946 from the U. S. Post Office Department, Washington, D. C.

TABLE III—PROPOSED STATE AND LOCAL FUNDS FOR CURRENT
EXPENSES IN 1948-49
(Based on 1946-47 Attendance)

County and Separate District	(1) Basic ADA*	(2) No. Pupils in Basic ADA* Per Sq. Mi.	(3) Sparsity Factor	(4) Sparsity Correction	(5) Educational Need	(6) Cost of Foundation Program	(7) Required Local Funds
ADAMS	1,993	5.9	.64	1,276	3,269	\$261,520	\$ 34,271
Natchez					2,830	226,400	72,129
ALCORN	3,218	8.4	.57	1,834	5,052	404,600	26,376
Corinth					1,965	157,200	37,975
Holly					162	12,960	1,492
Rienzi					274	21,920	1,357
AMITE	5,929	8.1	.57	3,380	9,309	744,720	38,640
ATTALA	8,275	11.5	.50	4,137	12,412	992,960	37,089
Kosciusko					1,463	117,040	18,911
BENTON	2,232	5.4	.67	1,495	3,727	298,160	15,120
BOLIVAR	11,938	13.0	.48	5,730	17,668	1,413,440	155,120
CALHOUN	5,615	9.5	.54	3,032	8,647	691,760	29,120
CARROLL	4,730	7.4	.59	2,791	7,521	601,680	29,680
CHICKASAW	4,070	8.1	.57	2,320	6,390	511,200	25,210
Houston					822	65,760	9,728
Okolona					645	51,600	2,022
CHOCTAW	3,418	8.2	.57	1,948	5,366	429,280	19,600
CLAIBORNE	1,628	3.4	.79	1,286	2,914	233,120	15,314
Port Gibson					1,279	102,320	12,126
CLARKE	5,344	7.7	.58	3,100	8,444	675,520	35,840

CLAY	3,778	9.2	.55	2,078	5,856	468,480	21,870
West Point					1,331	106,480	27,410
COAHOMA	5,710	10.1	.53	3,026	8,736	698,880	75,629
Clarksdale					2,506	200,480	66,051
COPIAH	5,985	7.7	.58	3,472	9,457	756,560	57,557
Hazlehurst					1,194	95,520	17,701
Wesson					364	29,120	4,262
COVINGTON	5,445	13.2	.48	2,614	8,059	644,720	30,800
DESOTO	5,566	11.6	.50	2,783	8,349	667,920	51,520
FORREST	5,312	11.3	.51	2,709	8,021	641,680	39,099
Hattiesburg					4,222	337,760	146,821
FRANKLIN	3,181	5.6	.64	2,036	5,217	417,360	16,500
Bude					402	32,160	2,096
Knoxville					171	13,680	1,873
White Apple					140	11,200	811
GEORGE	2,766	5.8	.64	1,770	4,536	362,880	20,720
GREENE	2,744	3.8	.76	2,085	4,829	386,320	16,240
GRENADA	2,842	6.4	.61	1,734	4,576	366,080	22,730
Grenada					1,593	127,440	29,910
HANCOCK	1,378	2.9	.82	1,130	2,508	200,640	9,180
Bay St. Louis					700	56,000	15,804
Waveland					189	15,120	5,256
HARRISON	2,630	4.7	.70	1,841	4,471	357,680	22,265
Biloxi					3,078	246,240	75,975
Fernwood					191	15,280	9,669
Gulport					3,299	263,920	75,709
Long Beach					651	52,080	10,356
Miss. City					223	17,840	6,916
Pass Christian					741	59,280	17,098
Pineville					121	9,680	3,770

TABLE III—PROPOSED STATE AND LOCAL FUNDS FOR CURRENT
EXPENSES IN 1948-49
(Based on 1946-47 Attendance)

County and Separate District	(1) Basic ADA*	(2) No. Pupils in Basic ADA* Per Sq. Mi.	(3) Sparsity Factor	(4) Sparsity Correction	(5) Educational Need	(6) Cost of Foundation Program	(7) Required Local Funds
HINDS	10,333	12.0	.49	5,063	15,396	1,231,680	87,538
Jackson					10,669	853,520	449,502
HOLMES	6,800	8.9	.56	3,808	10,608	848,640	45,936
Durant					881	70,480	6,826
Lexington					929	74,320	9,398
HUMPHREYS	5,192	12.7	.49	2,544	7,736	618,880	59,920
ISSAQUENA	1,303	3.1	.79	1,029	2,332	186,560	22,400
ITAWAMBA	4,488	8.3	.57	2,558	7,046	563,680	23,520
JACKSON	1,993	2.9	.82	1,634	3,627	290,160	21,184
Lyon					183	14,640	4,614
Moss Point					1,716	137,280	29,933
Ocean Springs					788	63,040	15,624
Pascagoula					3,786	302,880	40,085
JASPER	6,012	8.8	.56	3,367	9,379	750,320	34,160
JEFFERSON	1,993	3.8	.76	1,514	3,507	280,560	16,121
Fayette					761	60,880	6,279
JEFF. DAVIS	4,716	11.4	.51	2,405	7,121	569,680	29,120
JONES	7,678	11.3	.51	3,916	11,594	927,520	42,403
Ellisville					47	3,760	5,684
Laurel					4,699	375,920	119,998
Ovett					223	17,840	1,595

KEMPER	4,697	6.2	.61	2,865	7,562	604,960	24,207
Scooba					743	59,440	5,473
LAFAYETTE	3,842	5.7	.64	2,459	6,301	504,080	20,807
Oxford					982	78,560	18,393
LAMAR	4,210	8.4	.57	2,399	6,609	528,720	23,520
LAUDERDALE	5,933	8.3	.57	3,382	9,315	745,200	32,622
Meridian					7,242	579,360	181,858
LAWRENCE	3,432	7.9	.58	1,991	5,423	433,840	23,520
LEAKE	8,535	14.6	.47	4,011	12,546	1,033,680	38,080
LEE	6,811	15.5	.46	3,133	9,944	795,520	33,008
Baldwyn					939	75,120	4,537
Brewer					224	17,920	1,120
Tupelo					2,391	191,280	53,175
LEFLORE	7,233	12.4	.49	3,544	10,777	862,160	76,735
Greenwood					3,342	267,360	88,465
LINCOLN	5,663	9.7	.54	3,058	8,721	697,680	26,116
Brookhaven					2,595	207,600	40,524
LOWNDES	3,198	6.4	.61	1,951	5,149	411,920	25,059
Columbus					3,973	317,840	75,864
Crawford					569	45,520	4,812
Prairie					371	29,680	5,145
MADISON	2,007	2.7	.82	1,645	3,652	292,160	12,130
Canton					4,580	366,400	36,826
Flora					994	79,520	8,447
Mad. Ridgeland					1,300	104,000	9,797
MARION	5,202	9.6	.54	2,809	8,011	640,880	30,645
Columbia					1,512	120,960	27,035
MARSHALL	3,659	5.3	.67	2,451	6,110	488,800	30,028
Holly Springs					1,110	88,800	15,332

TABLE III—PROPOSED STATE AND LOCAL FUNDS FOR CURRENT
EXPENSES IN 1948-49
(Based on 1946-47 Attendance)

County and Separate District	(1) Basic ADA*	(2) No. Pupils in Basic ADA* Per Sq. Mi.	(3) Sparsity Factor	(4) Sparsity Correction	(5) Educational Need	(6) Cost of Foundation Program	(7) Required Local Funds
MONROE	5,409	7.1	.59	3,191	8,600	688,000	38,975
Aberdeen					2,486	198,880	29,635
Amory					1,158	92,640	24,951
Prairie					575	46,000	4,439
MONTGOMERY	3,137	7.8	.58	1,819	4,956	396,480	17,972
Winona					1,173	93,840	16,188
NESHOMA	7,902	14.0	.47	3,714	11,616	929,280	29,740
Philadelphia					937	74,960	17,860
NEWTON	5,975	10.4	.53	3,167	9,142	731,360	30,356
Newton					1,126	90,080	11,285
Union					813	65,040	7,639
NOXUBEE	4,627	6.7	.60	2,776	7,403	592,240	32,235
Macon					769	61,520	9,339
Shuqualak					416	33,280	2,566
OKTIBBEHA	4,357	9.7	.54	2,353	6,710	536,800	21,546
Starkville					1,523	121,840	24,374
PANOLA	7,602	11.0	.51	3,877	11,479	918,320	35,515
Como					487	38,960	7,867
Crenshaw					552	44,160	5,110
Sardis					335	26,800	10,308

PEARL, RIVER	3,138	3.9	.76	2,385	5,523	441,840	21,944
Picayune					1,629	130,320	20,745
Poplarville					901	72,080	7,711
PERRY	2,466	3.8	.76	1,874	4,340	347,200	11,854
Richton					649	51,920	3,826
PIKE	3,585	9.0	.55	1,972	5,557	444,560	20,767
Fernwood					795	63,600	5,578
Magnolia					676	54,080	8,590
McComb					1,976	158,080	46,889
Osyka					328	26,240	2,928
Summit					532	42,560	5,875
Universal					368	29,440	2,333
PONTOTOC	5,780	11.6	.50	2,890	8,670	693,600	29,453
Pontotoc					369	29,520	8,067
PRENTISS	6,808	16.3	.45	3,064	9,872	789,760	35,840
QUITMAN	4,041	9.8	.54	2,182	6,223	497,840	50,694
Marks					1,064	85,120	12,586
RANKIN	6,138	7.7	.58	3,560	9,698	775,840	50,960
SCOTT	5,281	8.6	.56	2,957	8,238	659,040	27,057
Forest					1,420	113,600	17,183
SHARKEY	2,279	5.2	.67	1,527	3,806	304,480	27,472
Cary					728	58,240	9,488
SIMPSON	5,340	9.1	.55	2,937	8,277	662,160	33,008
Braxton					236	18,880	2,125
D'Lo					495	39,600	2,947
SMITH	6,181	9.6	.54	3,338	9,519	761,520	26,320
STONE	1,470	3.3	.79	1,161	2,631	210,480	14,000

TABLE III—PROPOSED STATE AND LOCAL FUNDS FOR CURRENT
EXPENSES IN 1948-49
(Based on 1946-47 Attendance)

County and Separate District	(1) Basic ADA*	(2) No. Pupils in Basic ADA* Per Sq. Mi.	(3) Sparsity Factor	(4) Sparsity Correction	(5) Educational Need	(6) Cost of Foundation Program	(7) Required Local Funds
SUNFLOWER	11,333	16.4	.45	5,100	16,433	1,314,640	95,759
Doddsville					48	3,840	
Drew					705	56,400	10,914
Indianola					1,277	102,160	20,086
Ruleville					727	58,160	9,321
TALLAHATCHIE	6,204	10.2	.53	3,288	9,492	759,360	48,959
Glendora					320	25,600	3,978
Sumner					381	30,480	5,670
Tutwiler					595	47,600	7,473
TATE	2,933	7.2	.59	1,730	4,663	373,040	18,709
Coldwater					571	45,680	5,267
Senatobia					780	62,400	12,984
TIPPAH	4,727	10.2	.53	2,505	7,233	578,640	22,305
Ripley					874	69,920	10,735
TISHOMINGO	3,982	8.8	.56	2,230	6,212	496,960	21,198
Iuka					572	45,760	4,562
TUNICA	3,269	7.1	.59	1,929	5,198	415,840	61,040
UNION	4,630	11.2	.51	2,361	6,991	559,280	26,274
New Albany					1,158	92,640	17,406

WALTHALL _____	5,065	13.0	.48	2,431	7,496	599,680	22,234
Tylertown _____					532	42,560	9,126
WARREN _____	2,956	5.3	.67	1,981	4,937	394,960	40,068
Vicksburg _____					3,465	277,200	111,132
WASHINGTON _____	8,135	11.4	.51	4,149	12,284	982,720	93,264
Greenville _____					4,353	348,240	116,176
WAYNE _____	4,643	5.6	.64	2,972	7,615	609,200	28,000
WEBSTER _____	3,163	7.6	.58	1,835	4,998	399,840	23,520
WILKINSON _____	3,973	6.6	.60	2,384	6,357	508,560	36,960
WINSTON _____	6,572	10.9	.52	3,417	9,989	799,120	31,158
Louisville _____					1,218	97,440	13,082
YALOBUSHA _____	3,473	7.0	.59	2,049	5,522	441,760	22,009
Water Valley _____					758	60,640	9,911
YAZOO _____	6,309	6.7	.60	3,786	10,095	807,600	61,763
Yazoo City _____					1,707	136,560	31,197
TOTALS _____	393,538			218,035	744,237		\$5,500,218

*Average Daily Attendance, including transfer tuition pupils, adjusted as follows:
The sum of average daily attendance in grades 1-6 and 1.5 times the average daily
attendance in grades 7-12.

TABLE III—PROPOSED STATE AND LOCAL FUNDS FOR CURRENT
EXPENSES IN 1948-49
(Based on 1946-47 Attendance)

County and Separate District	(8) State Aid 1947-48	(9) Share of \$400,000 for Educables	(10) Apportion- ment for Tuition Pupils ¹	(11) Remaining Theoretical State Aid Due	(12) Share of Remaining Aid* (\$570,459)	(13) Total Share of \$1,000,000 Additional Aid	(14) Estimated Total State Aid for 1948-49
ADAMS	\$ 59,179	\$ 2,838	\$ 561	\$164,671	\$ 2,053	\$ 5,903	\$ 65,081
Natchez	62,643	2,934		88,694	1,348	4,282	66,925
ALCORN	174,139	2,235	472	201,378	3,061	5,768	179,907
Corinth	37,125	1,732		80,368	1,222	2,954	40,079
Holly	3,849	63		7,556	115	178	4,027
Rienzi	5,361	257		14,945	227	484	5,845
AMITE	205,189	3,402	325	497,164	7,557	11,284	216,473
ATTALA	270,603	3,581	1,147	680,540	10,344	15,072	285,675
Kosciusko	15,142	726		82,261	1,250	1,976	17,118
BENTON	94,601	1,659	0	186,780	2,839	4,498	99,099
BOLIVAR	269,262	12,915	0	976,143	14,837	27,752	297,014
CALHOUN	250,539	3,219	66	408,816	6,214	9,499	260,038
CARROLL	183,546	3,980	2	384,472	5,844	9,826	193,372
CHICKASAW	166,364	3,220	1,547	314,859	4,786	9,553	175,917
Houston	11,316	523		44,193	672	1,195	12,511
Okolona	20,460	958		28,160	428	1,386	21,846
CHOCTAW	159,376	2,267	131	247,906	3,768	6,166	165,542
CLAIBORNE	49,602	1,384	470	166,350	2,529	4,383	53,985
Port Gibson	11,668	513		78,013	1,186	1,699	13,367
CLARKE	188,261	2,997	0	448,422	6,816	9,813	198,074

CLAY	104,322	3,222	775	338,291	5,142	9,139	113,461
West Point	23,439	1,094		54,537	829	1,923	25,362
COAHOMA	145,362	6,972	515	470,402	7,150	14,637	159,999
Clarksdale	47,796	2,292		84,341	1,282	3,574	51,370
COPIAH	216,101	4,142	856	477,904	7,264	12,262	228,363
Hazlehurst	11,086	531		66,202	1,006	1,537	12,623
Wesson	2,081	99		22,678	345	444	2,525
COVINGTON	208,467	3,059	0	402,394	6,116	9,175	217,642
DESOTO	118,196	5,519	0	492,685	7,489	13,008	131,204
FORREST	163,954	2,635	1,024	434,968	6,612	10,271	174,225
Hattiesburg	69,401	3,329		118,209	1,797	5,126	74,527
FRANKLIN	119,633	1,864	84	279,279	4,245	6,193	125,826
Bude	8,837	188		21,039	320	508	9,345
Knoxville	1,315	40		10,452	159	199	1,514
White Apple	1,429	39		8,921	136	175	1,604
GEORGE	112,676	1,541	0	227,943	3,465	5,006	117,682
GREENE	130,404	1,963	0	237,713	3,613	5,576	135,980
GRENADA	103,994	2,313	1,542	235,501	3,580	7,435	111,429
Grenada	17,713	849		78,968	1,200	2,049	19,762
HANCOCK	86,265	963	736	103,496	1,573	3,272	89,537
Bay St. Louis	17,223	826		22,147	337	1,163	18,386
Waveland	1,774	85		8,005	122	207	1,981
HARRISON	106,596	1,555	328	226,936	3,449	5,332	111,928
Biloxi	96,397	4,623		69,245	1,053	5,676	102,073
Fernwood	2,119	101		3,391	52	153	2,272
Gulfport	75,126	3,603		109,482	1,664	5,267	80,393
Long Beach	7,864	377		33,483	509	886	8,750
Miss. City	2,541	121		8,262	126	247	2,788
Pass Christian	12,170	583		29,429	447	1,030	13,200
Pineville	2,369	113		3,428	52	165	2,534

TABLE III—PROPOSED STATE AND LOCAL FUNDS FOR CURRENT
EXPENSES IN 1948-49
(Based on 1946-47 Attendance)

County and Separate District	(8) State Aid 1947-48	(9) Share of \$400,000 for Educables	(10) Apportion- ment for Tuition Pupils ¹	(11) Remaining Theoretical State Aid Due	(12) Share of Remaining Aid* (\$570,459)	(13) Total Share of \$1,000,000 Additional Aid	Estimated Total State Aid for 1948-49
HINDS	188,392	9,036	50	946,664	14,389	23,475	211,867
Jackson	144,518	6,932		252,568	3,839	10,771	155,289
HOLMES	146,893	7,050	738	647,933	9,849	17,637	164,620
Durant	8,708	417		54,529	829	1,246	9,954
Lexington	14,682	704		49,536	753	1,457	16,139
HUMPHREYS	92,359	4,051	0	462,550	7,031	11,082	103,441
ISSAQUEUNA	27,753	1,331	287	134,789	2,049	3,667	31,420
ITAWAMBA	271,870	2,654	0	265,636	4,038	6,692	278,562
JACKSON	94,054	1,259	729	172,934	2,629	4,617	98,671
Lyon	5,798	104		4,124	63	167	5,965
Moss Point	23,438	1,124		82,785	1,258	2,382	25,820
Ocean Springs	9,254	443		37,719	573	1,016	10,270
Pascagoula	61,336	2,942		198,517	3,017	5,959	67,295
JASPER	212,599	3,134	0	500,427	7,606	10,740	223,339
JEFFERSON	58,934	2,331	247	202,927	3,084	5,662	64,596
Fayette	11,680	560		42,361	644	1,204	12,884
JEFF. DAVIS	152,768	2,690	0	385,102	5,854	8,544	161,312
JONES	341,047	4,172	1,556	538,342	8,183	13,911	354,958
Ellisville	13,602	412		0	0	412	14,014
Laurel	68,442	3,283		184,197	2,800	6,083	74,525
Ovett	8,716	117		7,412	113	230	8,946

KEMPER	183,810	2,810	48	394,085	5,990	8,848	192,658
Scooba	14,114	521		39,332	598	1,119	15,233
LAFAYETTE	211,139	2,722	1,474	267,938	4,073	8,269	219,408
Oxford	10,058	492		49,617	754	1,246	11,304
LAMAR	161,647	2,012	172	341,369	5,189	7,373	169,020
LAUDERDALE	226,396	3,320	611	482,251	7,330	11,261	237,657
Meridian	186,000	8,736		202,766	3,082	11,818	197,818
LAWRENCE	163,378	2,546	0	244,396	3,715	6,261	169,639
LEAKE	309,554	4,292	0	651,754	9,907	14,199	323,753
LEE	276,650	4,297	215	481,350	7,317	11,829	288,479
Baldwyn	26,638	305		43,640	663	968	27,606
Prewer	7,022	113		9,665	147	260	7,282
Tupelo	65,828	2,433		69,844	1,062	3,495	69,323
LEFLORE	185,179	8,882	738	590,626	8,978	18,598	203,777
Greenwood	45,293	2,172		131,430	1,998	4,170	49,463
LINCOLN	245,702	3,299	302	422,261	6,418	10,019	255,721
Brookhaven	38,254	1,834		126,988	1,930	3,764	42,018
LOWNDES	107,368	2,317	603	276,573	4,204	7,124	114,492
Columbus	52,696	2,527		186,753	2,839	5,366	58,062
Crawford	11,211	537		28,960	440	977	12,188
Prairie	6,540	313		17,682	269	582	7,122
MADISON	67,404	1,728	97	210,801	3,204	5,029	72,433
Canton	78,713	3,775		247,086	3,756	7,531	86,244
Flora	24,109	1,156		45,808	696	1,852	25,961
Mad. Ridgeland	22,996	1,103		70,104	1,066	2,169	25,165
MARION	218,235	3,092	1,021	387,887	5,896	10,009	228,244
Columbia	27,648	1,326		64,951	987	2,313	29,961
MARSHALL	91,757	4,205	102	362,708	5,513	9,820	101,577
Holly Springs	11,471	525		61,472	934	1,459	12,930

TABLE III—PROPOSED STATE AND LOCAL FUNDS FOR CURRENT
EXPENSES IN 1948-49
(Based on 1946-47 Attendance)

County and Separate District	(8) State Aid 1947-48	(9) Share of \$400,000 for Educables	(10) Apportion- ment for Tuition Pupils ¹	(11) Remaining Theoretical State Aid Due	(12) Share of Remaining Aid* (\$570,459)	(13) Total Share of \$1,000,000 Additional Aid	(14) Estimated Total State Aid for 1948-49
MONROE	218,211	4,189	615	426,010	6,475	11,279	229,490
Aberdeen	48,263	2,272		118,710	1,804	4,076	52,339
Amory	23,710	1,134		42,845	651	1,785	25,495
Prairie	5,134	239		36,188	550	789	5,923
MONTGOMERY	128,386	1,777	629	247,716	3,765	6,171	134,557
Winona	13,042	625		63,985	973	1,598	14,640
NESHOBA	354,409	4,402	726	540,003	8,208	13,336	367,745
Philadelphia	14,135	678		42,287	643	1,321	15,456
NEWTON	245,820	3,514	1,688	449,982	6,840	12,042	257,862
Newton	11,498	551		66,746	1,015	1,566	13,064
Union	9,626	332		47,443	721	1,053	10,679
NOXUBEE	113,099	4,011	1,230	441,665	6,713	11,954	125,053
Macon	6,521	312		45,348	689	1,001	7,522
Shuqualak	6,559	158		23,997	365	523	7,082
OKTIBBEHA	154,307	2,915	1,241	356,791	5,423	9,579	163,886
Starkville	16,370	785		80,311	1,221	2,006	18,376
PANOLA	184,642	5,226	597	692,340	10,524	16,347	200,989
Como	11,703	546		18,844	286	832	12,535
Cranshaw	9,609	308		29,133	443	751	10,360
Sardis	10,917	485		5,090	77	562	11,479

PEARL RIVER	163,031	1,674	297	254,894	3,874	5,845	168,876
Picayune	25,004	892		83,679	1,272	2,164	27,168
Poplarville	20,789	682		42,898	652	1,334	22,123
PERRY	115,064	1,240	250	218,792	3,326	4,816	119,880
Richton	14,546	271		33,277	506	777	15,323
PIKE	156,686	2,679	1,018	263,410	4,004	7,701	164,387
Fernwood	10,894	522		46,606	708	1,230	12,124
Magnolia	11,096	532		33,862	515	1,047	12,143
McComb	27,264	1,307		82,620	1,256	2,563	29,827
Osyka	2,724	130		20,458	311	441	3,165
Summit	8,554	410		27,721	421	831	9,385
Universal	7,980	350		18,777	285	635	8,615
PONTOTOC	271,866	3,607	1,318	387,356	5,888	10,813	282,679
Pontotoc	6,035	278		15,140	230	508	6,543
PRENTISS	274,508	3,634	215	475,563	7,229	11,078	285,586
QUITMAN	99,811	4,898	74	342,363	5,204	10,176	109,987
Marks	19,290	730		52,514	798	1,528	20,818
RANKIN	202,270	3,762	138	518,710	7,884	11,784	214,054
SCOTT	226,689	2,900	178	402,216	6,114	9,192	235,881
Forest	16,245	779		79,393	1,207	1,986	18,231
SHARKEY	58,114	2,787	0	216,107	3,285	6,072	64,186
Cary	7,078	339		41,326	628	967	8,054
SIMPSON	228,332	3,024	105	397,691	6,045	9,174	237,506
Braton	5,260	110		11,385	173	283	5,543
D'Lo	4,469	189		31,995	486	675	5,144
SMITH	262,445	3,163	0	469,592	7,138	10,301	272,746
STONE	76,096	908	0	119,476	1,816	2,724	78,820

TABLE III—PROPOSED STATE AND LOCAL FUNDS FOR CURRENT
EXPENSES IN 1948-49
(Based on 1946-47 Attendance)

County and Separate District	(8) State Aid 1947-48	(9) Share of \$400,000 for Educables	(10) Apportion- ment for Tuition Pupils ¹	(11) Remaining Theoretical State Aid Due	(12) Share of Remaining Aid* (\$570,459)	(13) Total Share of \$1,000,000 Additional Aid	(14) Estimated Total State Aid for 1948-49
SUNFLOWER	206,785	9,918	2,584	999,594	15,194	27,696	234,481
Doddsville**	1,371	65					
Drew	11,067	530		33,889	515	1,045	12,112
Indianola	19,419	931		61,724	938	1,869	21,288
Ruleville	3,606	172		45,061	685	857	4,463
TALLAHATCHIE	187,568	5,594	305	516,934	7,857	13,756	201,324
Glendora	11,585	555		9,482	144	699	12,284
Sumner	9,619	461		14,730	224	685	10,304
Tutwiler	9,619	461		30,047	457	918	10,537
TATE	104,746	3,074	4	246,507	3,747	6,825	111,571
Coldwater	7,890	230		32,293	491	712	8,611
Senatobia	14,890	692		33,834	514	1,206	16,096
TIPPAH	218,297	2,947	126	334,965	5,091	8,164	226,461
Ripley	12,794	341		46,050	700	1,041	13,835
TISHIMINGO	190,157	2,377	213	283,015	4,302	6,892	197,049
Iuka	8,684	339		32,175	489	828	9,512
TUNICA	79,224	3,702	0	271,874	4,132	7,834	87,058
UNION	217,396	2,853	393	312,364	4,748	7,994	225,390
New Albany	20,907	953		53,374	811	1,764	22,671

WALTHALL	171,048	2,683	536	403,179	6,128	9,347	180,395
Tylertown	6,272	300		26,862	408	708	6,980
WARREN	53,579	2,815	21	298,477	4,537	7,373	60,952
Vicksburg	93,098	4,220		68,750	1,045	5,265	98,363
WASHINGTON	196,610	9,430	530	682,886	10,380	20,340	216,950
Greenville	93,223	4,471		134,370	2,042	6,513	99,736
WAYNE	185,775	3,007	0	392,418	5,965	8,972	194,747
WEBSTER	164,776	2,696	0	208,848	3,174	5,870	170,646
WILKINSON	59,389	2,527	0	409,684	6,227	8,754	68,143
WINSTON	228,004	3,527	1,919	534,512	8,125	13,571	241,575
Louisville	11,872	569		71,917	1,093	1,662	13,534
YALOBUSHA	135,362	2,542	569	281,278	4,275	7,386	142,748
Water Valley	11,904	571		38,254	581	1,152	13,056
YAZOO	121,839	5,844	983	617,171	9,381	16,208	138,047
Yazoo City	26,343	1,263		77,757	1,182	2,445	28,788
TOTALS	\$16,091,446	\$393,096			\$570,459	\$1,001,563	\$17,091,638

¹Estimated at the rate of \$2.50 per elementary pupil and \$3.75 per high school pupil, based on the number of tuition pupils reported in 1947-48.

*1.52% of Remaining Theoretical State Aid in Column 11.

**Data for taxes unavailable to complete the required local funds.

[illegible]

TABLE IV—MEASURE OF LOCAL TAXPAYING ABILITY

County and Separate District	(1) Retail Sales	(2) Motor Vehicles	(3) State Personal Income Tax	(4) Popula- tion	(5) Gross Produc- tion	(6) Gross Postal Receipts	(7) Average Index	(8) Index Based on Property Assess- ments	(9) Per Cent of Property Assessments Within County
TALLAHATCHIE	.80	1.00	.90	1.56	2.05	.79	1.18	1.33	74.09
Glendora									6.02
Sumner									8.58
Tutwiler									11.31
TATE	.53	.89	.23	.88	.91	.49	.66	.74	50.62
Coldwater									14.25
Senatobia									35.13
TIPPAH	.47	.69	.19	.90	.64	.62	.59	.48	67.51
Ripley									32.49
TISHOMINGO	.29	.59	.10	.78	.43	.56	.46	.49	82.29
Iuka									17.71
TUNICA	.64	.85	1.58	1.04	1.98	.44	1.09	1.24	100.00
UNION	.71	1.03	.35	1.00	.86	.70	.78	.78	60.15
New Albany									39.85
WALTHALL	.38	.86	.13	.80	.88	.33	.56	.54	70.90
Tylertown									29.10
WARREN	2.76	2.16	3.17	1.81	1.14	2.57	2.27 (2.70)	3.38	26.50
Vicksburg									73.50
WASHINGTON	3.87	2.98	5.30	3.09	4.09	3.08	3.74	3.64	44.53
Greenville									55.47
WAYNE	.54	.60	.16	.78	.51	.39	.50	.54	100.00
WEBSTER	.35	.45	.14	.65	.48	.44	.42	.41	100.00

WILKINSON -----	.55	.71	.73	.96	.46	.66	.76	100.00
WINSTON -----	.72	.74	1.04	.88	.65	.79	.82	70.43
Louisville -----								29.57
YALOBUSHA -----	.47	.20	.84	.60	.66	.57	.57	68.95
Water Valley -----								31.05
YAZOO -----	1.52	1.55	1.84	2.05	1.26	1.63	(1.66)	66.44
Yazoo City -----								33.56
Total for State -----	\$14,643	\$2,381	2,184	\$226,853*	\$7,363		\$651,254	
(in thousands)								

*This total includes estimates of *value added by manufacture* not shown in the federal census for some counties.

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